

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

Office of the Inspector General

Semiannual Report to Congress

April 1, 1992 - September 30, 1992



Established April 14, 1989

Special Tributes

The Office of the Inspector General depends upon the assistance of other Department of Justice employees for its successes. We would like to take this occasion to honor two Departmental employees who have had a special impact on our work.

Assistant United States Attorney Susan Stewart Dickerson, Western District of Oklahoma, served as prosecutor for a joint OIG, FBI, and INS bribery investigation. A corrupt INS legalization officer conspired with two East Indians to sell INS Employment Authorization Cards. The INS legalization officer was tried and convicted of bribery and fraud. On July 17, 1992, he was sentenced to 2 1/2 years incarceration, supervised probation, community service, and fined. The two East Indians were charged with bribery and entered pleas of guilty. They were sentenced to 18 and 20 months incarceration, supervised probation, community service, and fined \$4,000 each. Five Indian Sikhs held as material witnesses provided testimony against the employee, and were then released.

The successful prosecutions, and particularly the resulting sentences, are a tribute to Ms. Dickerson's aggressive prosecution at every stage, and to her success in overcoming a substantial language barrier (Punjabi) in the case.

Steven LaBier, currently Unit Chief, Bureau of Prisons Federal Correctional Institution (FCI) Estelle, South Carolina, assisted the Office of the Inspector General during a criminal investigation involving a BOP correctional officer accused of sexually abusing a female inmate at a Federal prison in Florida. The correctional officer was tried and found guilty of sexual abuse. On May 26, 1992, he was sentenced to serve 20 years on each of the four counts convicted, to be served concurrently.

Lieut. LaBier, who at that time was assigned to the prison where the crime took place, worked closely with OIG agents and consistently demonstrated excellent knowledge of the workings of the institution and of inmate interrelationships. His testimony was vital to the prosecution. LaBier's actions are indicative of the high standards set by the Warden of the institution and the Bureau of Prisons.

Foreword

This report summarizes the Office of the Inspector General (OIG) activities for the 6-month period ending October 31, 1992.

Our accomplishments again show significant impact on Department of Justice programs and operations, with our audits, inspections, and investigations yielding impressive results. We also continue our focus on specific DOJ activities that the Department and OMB have identified as "high risk" areas for fraud, waste, and abuse.

Richard J. Hankinson

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his is the seventh semiannual report issued by the Department of Justice Office of the Inspector General (OIG). This report demonstrates our continued focus on audits, investigations, and inspections that have a significant impact on the programs and operations of the Department.

In keeping with the OIG Audits and Inspections Workplan, OIG initiatives continue to emphasize Departmental grant and contract activity while ensuring our presence in most of the Department's components. The OIG also initiated several activities in which investigators and either auditors or inspectors jointly attacked an issue or concern.

During just this 6-month period, our auditors and inspectors found possible additional revenues or savings twice as large as our annual appropriation. Moreover, our investigators increased their arrests by one-third and doubled their convictions.

The Audit Division

- Found that the Drug Enforcement Administration (DEA) could enhance revenues annually by an estimated \$20 million if the Controlled Substance Act Registration fees are updated.
- Focused on two of the Department's high risk areas—the Asset

Office of the Inspector General

Executive Summary

Forfeiture Program and the bankruptcy trustees program. In the former, our audit of the single largest contractor in the Asset Forfeiture program found significant problems and possible overcharges. In the latter, we completed two audits of the Executive Office for United States Trustees (EOUST), and issued 333 reports on private trustees in the bankruptcy program.

- Successfully implemented the Chief Financial Officers Act by completing five audits of FY 1991 financial statements under the new statute.
- Issued 144 external reports encompassing 574 Department contracts, grants and other agreements totaling more than \$171 million.
- Performed nine contract and grant audits totaling more than \$26 million.

Executive Summary

The Investigations Division

- Increased arrests by 39 percent; in addition, indictments increased by 34 percent, and convictions/pleas doubled over the preceding 6-month period.
- Consummated a difficult and lengthy investigation using ADP techniques to uncover a fraud scheme within the Immigration and Naturalization Service (INS) involving more than a thousand illegal aliens. As a direct result of that investigation, the OIG joined INS in reviewing security faults in the INS Central Index System.

Bribery to get INS documentation and bring drugs into the country continues to be a caseload staple. In addition, however, OIG agents successfully prosecuted cases involving \$250,000 in embezzlement and more than \$400,000 in contract overcharges.

The Inspections Division

- Suggested a policy change in the control and monitoring of background investigations that, if adopted by DOJ, would result in an estimated one-time savings of \$37 million and achieve an annual savings of over \$3 million in reduced reinvestigation costs.

- Targeted the Departmental high risk area Asset Seizure and Forfeiture Program in two inspections.
- Concluded the FY 1992 Consolidated Workplan for Audits and Inspections goal to assess the quality of the other units within the Department that evaluate DOJ programs and operations.
- Recommended the Criminal Division design a phaseout plan for its \$3.7 million Office of Special Investigations due to its diminishing workload.

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Overview

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Mission

The OIG provides leadership and assists management to promote economy, efficiency, and effectiveness within the Department. The OIG enforces federal bribery, fraud, waste, abuse and integrity laws and regulations within the Department and identifies for prosecution those individuals or organizations involved in financial, contractual, or criminal misconduct in DOJ programs and operations.

Organization

The OIG carries out this mission through four components:

The Audit Division, headquartered in Washington, D.C., has field offices in Atlanta, Chicago, Dallas, Denver, Falls Church, Philadelphia, and San Francisco.

The Investigations Division has its headquarters in Washington, D.C. The Division has field offices in Chicago; El Paso; Brunswick, Georgia; Los Angeles; McAllen; Miami; New York; San Juan; San Diego; San Francisco; Seattle; Tucson; and Washington, D.C.

The Inspections Division is located in Washington, D.C.

The Management and Planning Division is headquartered in Washington, D.C.

Staffing and Budget

The OIG's FY 1992 appropriation

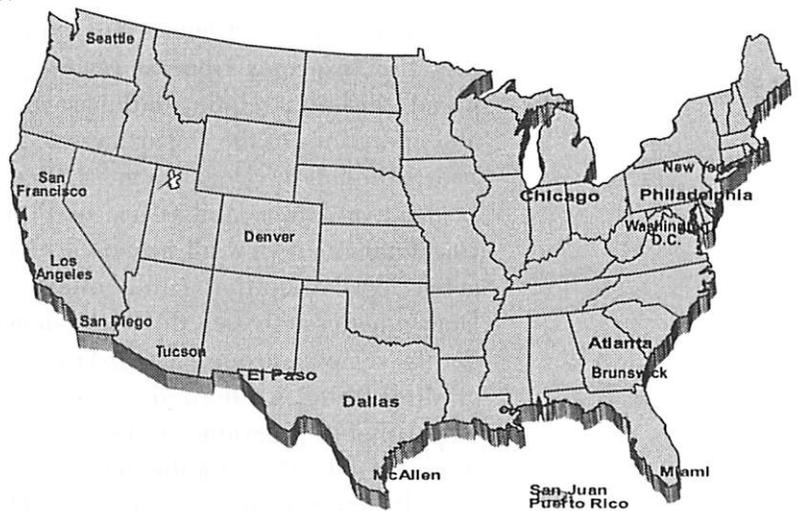
provided 348 permanent positions, 346 workyears, five other than full-time permanent positions, and \$28,820,000. Reimbursables totaled \$6,315,000, and provided an additional 83 positions and 58 workyears. The FY 1993 enacted appropriation provides 348 permanent positions, 352 workyears, five other than full-time permanent positions and \$30,622,000. Continuation of reimbursable agreements in FY 1993 provides 83 positions, 83 workyears and \$8,207,000 in reimbursable funding.

Office of the Inspector General

Overview

Personnel Strength

The OIG's 1992 personnel ceiling by function was as follows: Immediate Office, 16; Audit, 172; Investigations, 167; Inspections, 48; Management and Planning, 33; total personnel strength, 436.



The OIG has offices nationwide.

Overview

President's Council on Integrity and Efficiency

The Inspector General participates in the President's Council on Integrity and Efficiency (PCIE). During the past 6 months, the OIG has continued its representation on the Computer Auditing/Investigation Roundtable, the Inspection Roundtable, and other ad hoc committees. During the past 6 months, the OIG responded to 30 audit-related PCIE initiatives or requests for information. Moreover, the OIG has been instrumental in the preparation for a Government-wide PCIE review of civilian aircraft usage and costs.

Review of Legislation Regulations

The Inspector General Act requires that the Inspector General review proposed legislation relating to the programs and operations of the Department of Justice. Although the Department's Office of Legislative Affairs and Office of Policy Development review all proposed or enacted legislation that could affect the Department's activities, the OIG independently reviews proposed legislation regarding fraud, waste, and abuse in the Department's programs or operations, or other matters affecting the operations of the OIG. Over the past 6 months, the OIG testified before the House Subcommittee on Government Information, Justice and Agriculture on the seriousness of problems found in our inspection of personnel security issues, and reviewed and submitted comments on S. 2928, "The Contractor Licensing Reform Act of 1992."

High Risk Areas

The Department and OMB identified specific DOJ activities that have a "high risk" for fraud, waste, and abuse. The Department has ten areas on the High Risk Area list published by OMB. Audits and inspections in these areas provide Department managers with assistance to correct specific high risk activities, thus ensuring improved operations within the Department. During this reporting period, the OIG issued five final inspection and audit reports that involved various aspects of the asset forfeiture, bankruptcy, and prison facilities high risk areas.

Audit Division

The Audit Division is responsible for conducting independent reviews of Department of Justice organizations, programs, functions, automated data processing systems, and overseeing financial statement audits. The Audit Division also conducts or reviews the conduct of external audits of expenditures made under Department contracts, grants, and other agreements. All audits are conducted in accordance with the Comptroller General's *Government Auditing Standards*.

The Audit Division ensures balanced audit coverage of the Department through the development and execution of an approved workplan that complies with the requirements of the Office of Management and Budget (OMB) Circular A-73, Revised, "Audit of Federal Operations and Programs." Audits are selected based on an audit universe, which is structured to identify the functions and programs within the Department. The audit universe is used to track the degree of audit coverage in each area, considering prior audit coverage and current management and audit priorities. Adherence to the requirements of OMB Circular A-73 and the audit workplan ensures the maximum utilization of resources while providing broad audit coverage of the Department.

Audits are performed in three general categories: Internal, Trustee, and External. Internal audits address the programs and activities of the Department. Trustee audits, performed under a reimbursable agreement with the Executive Office for U.S. Trustees, examine the internal controls and cash management practices of panel and standing trustees

nationwide. External audit work includes the review and coordination of audits of State and local governments and non-profit organizations for which the Department has cognizance under the provisions of the Single Audit Act of 1984 and OMB Circulars A-128 and A-133. In addition to these monitoring activities, the Inspector General has substantially stepped up the level of direct audit work performed on the books of DOJ contractors and grantees.

The Audit Division is devoting an increasing amount of its resources to the support of complex fraud cases that the Investigations Division is conducting.

Controlled Substance Act Registration Fees in the Drug Enforcement Administration

The Controlled Substances Act (CSA) requires every person who manufactures, distributes, or dispenses any substance controlled under the CSA to be registered with the Drug Enforcement Administration (DEA) unless exempted by law. Additionally, the CSA authorizes the Attorney General to establish reasonable fees to recover Federal costs for registering and controlling the manufacture, distribution, and dispensing of controlled substances. Office of Management and Budget Circular A-25 requires the total cost of providing the service to be reviewed annually and the fees adjusted as necessary.

An audit of CSA Registration Fees in DEA disclosed that DEA was not in full compliance with the CSA, OMB Circular A-25, and the User Charge Statute. Since the fee system was established in 1971,

The Audit Division

Significant Audits



DEA could enhance revenues of \$20 million annually if the CSA Registration fees are adjusted.

the fees charged have only been adjusted once, in 1984. As a result, DEA's activities have not been self-sustaining.

We estimate DEA:

- Could have recovered an additional \$69 million in fees between 1984 and 1990 had they updated the fee structure annually as required by OMB Circular A-25.
- Could have recovered an additional \$20 million had the fees been adjusted for FY 1991.
- Could collect an additional \$20 million annually if the fees are adjusted.

Federal Bureau of Investigation
Property Management

The Audit Division completed an audit of the Federal Bureau of Investigation (FBI) Property Management. Property management is the overall administration of accountable property and the operation of the inventory system. The FBI's Financial Management System (FMS), the official accounting system, is used as the source record for financial reporting and reporting accountable property purchases. The Fixed Asset Accounting System (FAS) is the subsidiary ledger for property in the FMS.

The audit disclosed that: the FBI's FMS and the FAS did not provide a complete and accurate accounting of property acquired during FY 1990; the FAS did not provide adequate control of property placed into inventory; and the system of controls over the property management cycle had problems with segregation

of duties, property requisition, ordering, receipt, transfer, and inventory.

Specifically, we found that the FBI recorded \$80 million in new property purchases to the FMS, but only recorded receipts for \$5.5 million. Of this same \$80 million, only \$26 million of the property was listed to the FAS inventory system. We calculated that \$3.1 million of this property was at risk of loss because the FMS and the FAS are not integrated properly or reconciled regularly. For years before FY 1990, we estimate that property valued at \$140 million may be at risk. Additionally, we estimate that FAS is underestimating accountable property with an original acquisition cost of approximately \$446 million because the property is either improperly listed or not listed at all in the FAS.

Monitoring of Private Trustees

Congress created the United States Trustees (UST) Program within the Department of Justice in 1978 as a pilot project covering 18 judicial districts. This program was later expanded to cover 88 of the 94 United States judicial districts pursuant to the Bankruptcy Judges, United States Trustees, and Family Farmer Bankruptcy Act of 1986. Trustees, most of whom are attorneys in private practice, have a fiduciary responsibility to administer the estate of a debtor in consonance with the goals of the particular chapter under which the case is filed. The UST Program's estimated amount in bankruptcy accounts is \$26 billion.

We audited how regional UST and

the Executive Office for United States Trustees (EOUST) monitored private trustees. We found that the UST program monitored most private trustees, and the UST regions had procedures in place for monitoring private trustee bonding, reporting, case closure, and for following-up on Chapter 7 reviews. However, the quality of monitoring procedures varied from region to region, and in some cases, from region to field office. We found deficiencies that either limited the program's capability or had the potential for allowing trustee negligence or wrongdoing to occur and not be timely addressed.

For example, we found that EOUST did not codify the program's many policies and procedures. Additionally, the UST field offices did not get good guidance on how to identify or handle trustee fraud allegations. The audit also noted that EOUST oversight of audits and reviews of private trustees needed improvement. Further, the UST regions were slow to require that private trustees correct deficiencies in their operations. Lastly, we found that UST regions were not ensuring that trustees reported as required. Over one-third of the panel trustees reviewed in a limited sample had submitted incorrect or incomplete reports.

**United States Trustees'
Automated Case Management System**

The United States Trustees' (UST) Automated Case Management System (ACMS) is designed to support the UST Program's needs for word processing, caseload management, financial analysis, and fee collections tracking; and to contain records of all bankruptcy cases na-

tionwide. It is estimated that \$29.9 million was spent on the ACMS system since its introduction in 1984.

Our audit of the ACMS revealed that the EOUST did not comply with Section 310 of Public Law 99-554 that requires a joint bankruptcy case management system demonstration project be established between the EOUST and the U.S. Courts. The audit also noted that the EOUST had not developed a formal system development life cycle methodology; had not conducted a risk analysis of ACMS; had not developed, maintained, or periodically tested ADP contingency plans at its ADP facilities; and had inadequately documented procedures related to ACMS data processing and output controls. Additionally, we found that EOUST needs to strengthen security controls to prevent modification of ACMS programs by unauthorized users, and to ensure that computer resources and data are protected against unauthorized access and erroneous or fraudulent activities. While most users found the reports generated by the ACMS system to be accurate, reliable, and timely, some users noted that the generated reports did not provide the level of detail they needed to perform their duties.

**DOJ Contract for Asset Forfeiture Support
Service with EBON Research Systems**

In July 1988, the Department awarded a time and materials contract to EBON Research Systems for asset forfeiture support services to certain DOJ components. The initial contract was estimated to have a value of approximately \$29 million and covered FY 1988 with 4 option years.. Currently, contract modifi-



Significant Audits

Chief Financial Officers Act

cations have increased the contract's value to over \$233 million if renewed through FY 1993. As of December 31, 1991, more than 800 EBON employees were working at the various DOJ components.

Our audit disclosed that the responsible contracting component did not get current and applicable information to arrive at indirect rates, such as fringe benefits, overhead, and general and administrative expenses. Additionally, while individual components had systems to track their expenditures under the contract, there was no system to consolidate contract expenditures at any level in the DOJ.

OIG auditors also found that the Drug Enforcement Administration (DEA), the largest user of EBON employees, has not accepted the delegation of authority for Contracting Officers Technical Representative responsibilities. As a result, the DEA is not accountable for contract administration and monitoring.

We also found that while the EBON contract was not by its terms a personal services contract, it was improperly used as one by certain components who assigned non-asset forfeiture related duties to EBON employees, assigned duties outside the scope of the contract, became involved in the contractor's recruiting process, and created an employer/employee relationship between the Government and EBON employees. Finally, we identified instances where EBON employees had access to sensitive investigative and administrative systems that were not necessary for their work.

Healthplus of Maryland Claim

The Office of Personnel Management requested an audit of health plan premium payments to Healthplus of Maryland, based on a claim filed against the Government by Healthplus. The audit was part of a Government-wide audit involving 172 payroll offices in 50 Federal agencies.

The audit found a lack of internal controls over the Federal Employees Health Benefits Program within the Justice Management Division and Federal Bureau of Investigation payroll offices.

Our review also disclosed that enrollee data were not entered into the payroll system nor transmitted to the carrier in a timely manner; report numbers were not always recorded on the supporting documentation as required to enable tracking and reconciliation; premiums for employees in a nonpay status were not always paid nor were they notified of their options and obligations; and monthly payroll office reconciliations between the number of enrollees reported to Healthplus and the number of enrollees listed on the payroll records were not being performed.

Based on our extended sample, we determined a net underpayment to Healthplus of \$37,341.

Chief Financial Officers Act Audits

The Audit Division completed all

five of the FY 1991 financial statement audits required by the Chief Financial Officers (CFO) Act of 1990 and the Department's implementation plan. The Audit Division issued final Annual Financial Statement and Management Letter Reports for the Federal Prison Industries, Inc., Justice Management Division Working Capital Fund, and Bureau of Prisons Commissary Trust Fund. Reports for the Immigration and Naturalization Service's User Fee Accounts and Asset Forfeiture Program were issued in draft and are awaiting responses from the auditees.

The Audit Division completed contracting actions for audits of the FY 1992 financial statements of the same five components, with initial work started on several of the audits. The Office of Management and Budget requested agencies to accelerate the financial audit time-frames whenever possible to increase the usefulness of the reports, especially in relation to the budget process. In addition, the Audit Division initiated background research for other FY 1992 financial statement audits that may be performed during FY 1993, depending upon available funding. The Audit Division continues to monitor and oversee the work of the independent public accountants throughout the audit and reporting process.

During this period the Audit Division also continued to assist the Office of Management and Budget with the review of financial statements issued by other Federal agencies.

Trustee Audits

The Audit Division performs financial audits of trustees under a reimbursable agreement with the EOUST.

Financial and compliance audits—performed of Chapter 12 family farmer trustees and Chapter 13 standing trustees—evaluate a number of areas, including the adequacy of the trustees' accounting systems and related internal controls; compliance with major statutes that could have a material effect upon the financial information provided to the U.S. Trustees and the Courts; and the fairness of the trustees' financial representations. In addition, reviews of Chapter 7 panel trustees provide the U.S. Trustees with an assessment of the quality of the panel trustees' accounting for bankruptcy estate assets, cash management practices, and other administrative procedures. During the reporting period, the Audit Division issued 333 trustee reports.

External Audits

The Single Audit Act of 1984 and OMB Circulars A-128 and A-133 require recipients of Federal funds to arrange for an audit of their activities. OIG audits report on financial activities, compliance with applicable laws and, in many cases, the adequacy of recipients' internal controls over Federal expenditures. In addition, the Audit Division reviews reports on organizations over which the Department is cognizant or which have a preponderance of Departmental funds to ensure they comply with generally accepted

Trustee Audits

External Audits

Management Memoranda

Audit Follow-Up Activities

Audit in Disagreement

Notices of Irregularity

Government auditing standards. In certain circumstances, the OIG performs audits of State and local governments, nonprofit organizations, and Departmental contracts. During this period, the Audit Division issued 144 external reports encompassing 574 Department contracts, grants and other agreements totaling \$171,579,968; we performed nine contract and grant audits totaling \$26,357,439.

Management Memoranda

During this period, the Audit Division issued four Management Memoranda. These memoranda are used to immediately report potentially serious issues that are uncovered while the audit is still in process. These were sent: (1) to the Director, Bureau of Prisons, regarding a single audit required of inter-governmental agreements; (2) to the Justice Management Division, on contract support for the Asset Forfeiture Program; (3) to the Comptroller, Office of Justice Programs, on equal employment opportunity; and (4) to the Acting U.S. Trustee, Southern District of Florida, regarding a panel trustee's fees.

Audit Follow-Up Activities

OMB Circular A-50, "Audit Followup," requires audit reports to be resolved within 6 months of the audit report issuance date. The status of open audit reports are continuously moni-

tored to track the audit resolution and closure process. As of September 30, 1992, the OIG closed 453 audit reports and was monitoring the resolution process of 107 open audit reports. Of this latter number, one audit report was over 6 months old and in disagreement, as discussed below.

Audit in Disagreement

Information and Systems Networks Corporation

An audit of the Information and Systems Networks Corporation (ISN)—conducted by the Defense Contract Audit Agency (DCAA)—found that ISN had paid excessive and unreasonable compensation to two top executives. DCAA estimated that for the period 1985 through 1990, ISN had charged \$2.5 million in excessive executive compensation to the government contract. DCAA recommended disapproved costs for the period, including \$105,032 related to two DOJ contracts with ISN during 1985 and 1986. As of September 30, 1992, this recommendation is unresolved. The Department of Defense Administrative Contracting Officer is the responsible resolution official.

Notices of Irregularity

The Audit Division issued nine Notifications of Irregularity and one Investigative Assistance Memorandum during this period.

Enhanced Revenues

Audit Reports	Number of Audit Reports	Enhanced Revenues
No management decision was made by beginning of period	0	\$0
Issued during period	1	\$20,000,000
Needing management decision during period	1	\$20,000,000
Management decisions made during period:		
Amounts management agreed to put to better use	1	\$20,000,000*
No management decision at end of period.	0	\$0

*Annual Savings

Funds Recommended to be Put to Better Use

Nothing to report.

Audit
Statistics

Audit Statistics

Audits With Questioned Costs

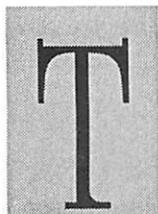
Audit Reports	Number of Audit Reports	Total Questioned Costs (including unsupported costs)	Unsupported Costs
No management decision was made by beginning of period	7	\$503,603	\$1,703
Issued during period	20	\$1,606,986	\$252,381
Needing management decision during period	27	\$2,110,589	\$254,084
Management decisions made during period:			
Amounts management agreed to recover (disallowed)	14	\$941,313	\$12,999
Amounts not sustained (not allowed)	1	\$105,032	0
No management decision at end of period.	12	\$1,064,244	\$241,085

Audits Involving Recommendations for Management Improvements

Audit Reports	Number of Audit Reports	Total Number of Mgmt Improvements Recommended
No management decision was made by beginning of period	30	119
Issued during period	55	252
Needing management decision during period	85	371
Management decisions made during period:		
Number management agreed to implement	56*	272
Number not agreed to implement	0	0
No management decision at end of period.	35	99

* The number of reports is higher since management has taken different types of action on a single report.

Investigations Division



The Investigations Division investigates alleged violations of bribery, fraud, abuse, and integrity laws that govern the Department of Justice and the operations its finances. The Division also develops cases for criminal prosecution and possible civil or administrative action.

Under the Inspector General Act Amendments of 1988, the Department's Office of Professional Responsibility (OPR) retained authority over certain investigations. The Act directed that allegations relating to Department employees in attorney, criminal investigative and law enforcement positions be referred to OPR. The OIG and OPR coordinate closely on these investigations; OIG resources, investigators, and auditors are used for many OPR investigations.

The OIG has direct investigative responsibility over allegations of misconduct against employees in other job categories and cases of fraud against the Department and its operations.

In some instances, noncriminal allegations are referred to bureaus within the Department. The OIG requires notification of the bureaus' findings and of any disciplinary action taken.

Southwest Border Initiative

Investigating allegations of corruption of Department employees along the Southwest Border is one of the Inspector General's priorities. In June of this year, the Investigations Division held a Border Corruption Conference at the El Paso Intelligence Center (EPIC) where we discussed the recent assignment of addi-

tional OIG special agents to Southwest Border offices; these agents will work border corruption cases. New investigative strategies, agent safety issues and liaison programs were initiated as a result of the conference. Representatives from EPIC; DEA Operations and OPR; INS Border Patrol and Inspections; DOJ Public Integrity Section; and the United States Attorney's Office, Western District of Texas, conducted the briefings.

Sentencing Update on Previously Reported Case

■ A former INS immigration inspector was sentenced to 30 years in prison for bribery and importation of a controlled substance. The inspector accepted bribes for allowing 12 to 15 loads of cocaine and marijuana into the United States. This was a joint investigation between the OIG, Operation Alliance and the FBI.

Computer Fraud

■ The OIG investigated a major illegal manipulation of the INS Central Index System, or CIS (CIS is INS' computerized alien records system and holds over 30 million records). We uncovered a computer fraud scheme involving more than a thousand illegal aliens. The investigation, code-named Operation Byte, identified members of a multi-ethnic organization who, through a corrupt INS employee, devised a scheme in which illegal aliens, some of whom paid as much as \$40,000 to illegally receive lawful perma-

The Investigations Division



Significant Investigations

Significant Investigations

nent resident status, are in the United States with legitimate INS documents. Thus far Operation Byte has identified six members of this organization.

An INS data transcriber admitted to fraudulently creating alien registration files in the INS computerized records system in exchange for payment. The transcriber admitted to creating or altering 1,700 alien files, which allowed ineligible individuals to either enter or remain in the United States as Resident Aliens. The transcriber pleaded guilty to bribery and the new Federal computer fraud statute.

At the hub of the scheme was a Haitian national, who bribed the data transcriber and provided the biographical data for alien clients; the transcriber then entered the data into the INS computer indices. The Haitian—a former Consular official—is charged with bribery and is currently a fugitive.

Four intermediaries provided biographical data of alien clients to the Haitian official. All four intermediaries pleaded guilty and, along with the transcriber, are awaiting sentencing. The Department's Public Integrity Section, Criminal Division, conducted the prosecution.

This case was a first for the OIG in the computer fraud arena. Because the INS computer program in question had no audit trail, an OIG computer specialist, working with INS Headquarters and the Justice Management Division, designed and programmed an audit trail within INS data bases to trace false entries. By using the audit trail and conventional investigative methods, the OIG dis-

covered that the data transcriber was the principal source of the false CIS records; the investigation also exposed a network of corrupt immigration consultants who used the transcriber.

The expertise in computer fraud developed by the OIG during Operation Byte prompted INS to ask the OIG Investigations Division to join two teams assigned to correct security faults in the INS Central Index System. One of the committees is designing a permanent audit trail for the System that will spot potential fraud and misuse.

Material Assistance Provided to State and Local Authorities

OIG investigators usually enforce Federal criminal laws. With this report, we are able to feature several investigative matters where OIG special agents helped local authorities with prosecutions arising from misconduct by DOJ employees.

■ A U.S. Border Patrol agent allegedly shot an unarmed Mexican national and then attempted to hide the body. Local authorities arrested the agent, who is awaiting trial for first degree murder. The OIG is assisting the Santa Cruz County, Arizona, Sheriff's Office, the lead agency in the State's murder investigation. A trial date of December 1, 1992, has been set.

■ The Imperial County Sheriff's Office arrested a U.S. Border Patrol agent on charges of rape by force, sodomy, and lewd and lascivious acts under the California Penal Code. Bail was set at \$250,000, and the agent was suspended

from the Border Patrol without pay. The agent was tried and found guilty on three felonies and was sentenced to 24 years confinement in state prison, fined \$10,000, and ordered to register as a sex offender. The OIG assisted the Imperial County District Attorney's Office in uncovering corroborative evidence from a prior incident and in trial preparation.

■ A Connecticut man was arrested for using interstate commerce facilities in a murder-for-hire plot. He was free on bond on cocaine possession charges when he made arrangements for another narcotics deal and for the murder of two people.

The OIG joined the case when a DOJ employee was suspected of being involved in the drug-smuggling scheme. The OIG and the U.S. Customs Service assisted the Connecticut authorities in the investigation. The man discussed a narcotics smuggling scheme with a U.S. Customs Service agent who posed as a drug dealer.

OIG and Customs agents and a Connecticut state trooper arrested the man, who was indicted on use of interstate commerce facilities in the commission of murder-for-hire, engaging in continuing criminal enterprise, and possession with intent to distribute (cocaine). Trial is pending and the investigation continues.

Contract Fraud

■ The OIG investigated various irregularities in a janitorial services contract for the Department of Justice Building in Washington, D.C. The company was overpaid more than \$433,000 for services not

rendered. On September 17, 1992, the company's president pleaded guilty to conspiracy to defraud the Government.

Bribery

■ Four separate investigations of corruption in an INS district office involving the sale of INS documents to ineligible illegal aliens have led to the arrest thus far of 16 individuals.

The most recent investigative efforts resulted in the arrest of seven persons. A total of four INS employees have been charged in cases involving more than \$94,000 in bribes and more than 100 ineligible aliens receiving documents.

■ An INS immigration inspector was arrested for conspiracy to possess a controlled substance (cocaine) with intent to distribute. His arrest came on the heels of a previous arrest in which he had been charged with accepting bribes from two co-conspirators for allowing undocumented aliens to pass through his inspection lane. A search of the inspector's home produced \$10,200, assault rifles, documents relating to the smuggling scam, 107 weapons, and a cache of ammunition. Eight of the guns violate Federal firearms regulations. Sentencing for all three is scheduled for November 1992.

While out on bond, the same inspector approached a U.S. Customs Service inspector about a drug smuggling scheme. Posing as a corrupt officer during a joint investigation between the OIG, U.S. Customs Internal Affairs, and Operation Alliance, the Customs inspector allowed a load of narcotics to pass through

Significant Investigations

Significant Investigations

his inspection lane at a Port of Entry. Agents arrested the immigration inspector and seven others and seized 150 kilograms of cocaine valued at between \$2 to \$2.5 million, three vehicles, and four false bottom fuel tanks for trucks. Judicial proceedings are pending.

■ A BOP correctional officer accepted bribes to smuggle contraband into a Metropolitan Correctional Center. During an undercover operation, the correctional officer agreed to accept \$1,000 to smuggle cocaine into the facility. The officer was arrested and provided information that led to additional criminal charges against two civilians and a prison inmate.

■ An INS immigration inspector reported a bribe offer from a foreign national. The inspector, who agreed to pose as a corrupt official, met with the national and accepted a down payment of \$1,000 for INS Border Crossing Cards to allow passage of a vehicle thru the international Port of Entry. OIG agents arrested the foreign national, who was indicted for bribery. Trial is pending.

■ OIG agents arrested an INS examiner and two civilian middlemen involved in a bribery scheme. The examiner—a former deputy chief legalization officer—processed ineligible Philippine applicants for amnesty benefits, then had subordinate employees produce and issue the amnesty cards. The examiner and the two co-conspirators were indicted then freed on bail. The examiner and one middleman pleaded guilty to conspiracy to commit bribery; the other middleman is a fugitive.

■ A former deputy U.S. Marshal was convicted and sentenced to 18 months imprisonment and three years probation for accepting gratuities. The deputy had solicited and received more than \$4,000 from the owner of a private guard company after threatening the owner with the loss of a U.S. Marshals Service contract.

Embezzlement

■ The United States Marshals Service, National Asset Seizure Forfeiture Branch (NASF), reported that a towing company owed them \$51,100 from the sale of Government seized vehicles. The company had sold the vehicles at auction for the USMS. The investigation revealed that the towing company owed \$171,000 in back wages to its employees and that the company's CEO had embezzled the money owed to the USMS to pay wages owed to 11 of the company's employees. The CEO was indicted for embezzlement of Government funds, arrested and released on \$50,000 Personal Recognition Bond. Trial is pending.

■ Two INS clerical employees who fraudulently collected overtime monies and duplicate payroll checks were arrested for embezzlement. The clericals embezzled approximately \$25,500 before a routine INS audit of overtime hours discovered the scam. Both employees pleaded guilty to theft of Government funds and were ordered to make restitution in lieu of incarceration.

■ INS district offices regularly receive monies from individuals as fees paid or monies posted as immigration bonds. A routine INS audit of bond receivables uncovered a possible embezzlement. OIG

auditors reconstructed numerous records to establish the identity of the employee and the amount of his theft. As a result, the INS employee, an administrative clerk/principal cashier, pleaded guilty to embezzling \$134,650.

■ A BOP correctional officer used his position as the Time and Attendance clerk to fraudulently obtain unearned overtime pay. The investigation disclosed that the officer received more than \$19,000 over a 12-month period. The officer pleaded guilty, agreed to pay restitution in the amount of \$19,252.57, resigned from BOP, and received 4 months home detention and 5 years probation.

■ A former BOP legal technician stole \$20,700 in travel reimbursement checks issued by Diners Club and converted the monies to personal use. When the irregularity was discovered, the employee resigned and pleaded guilty to theft. In addition, the technician was ordered to make restitution in the amount of \$20,700 and to complete a term of 5 years probation.

Obstruction of Justice

■ An Assistant United States Attorney suspected that an INS Anti-Smuggling Agent perjured himself on the witness stand during a drug trial, causing the trial judge to dismiss the criminal drug charges against the defendant. An OIG investigation proved that the INS agent had a personal relationship with the female defendant and lied on the witness stand to protect her. The agent was found guilty for obstruction of justice and false declarations. Sentencing is scheduled for November 1992. The Department's Public

Integrity Section, Criminal Division, conducted the prosecution.

Illegal Drugs

■ An INS immigration inspector and his wife were charged with money laundering and importation of cocaine. In a joint investigation with the DEA and the U.S. Customs Service, OIG agents received information that an INS immigration inspector was involved with narcotics traffickers and the sale of U.S. immigration documents. The investigation revealed that the inspector had had numerous telephonic contacts with suspected drug traffickers in Mexico and California. Several of these contacts occurred before and after narcotics were intercepted either at or near a Port of Entry where the inspector worked.

The inspector was arrested for importation of cocaine. He admitted to receiving \$350,000 in bribes, all in the last year. Agents from DOJ OIG, DEA, FBI, IRS Criminal Investigations Division, U.S. Customs Service Office of Enforcement and U.S. Customs Service Internal Affairs seized approximately \$142,000 in cash, jewelry, vehicles, and other items at the inspector's residence. Trial is scheduled to begin in November 1992. A separate investigation by DEA led to the arrest of the inspector's co-conspirator.

■ A BOP correctional officer was arrested for conspiracy to possess cocaine with intent to distribute. The officer used the United States Postal Service to mail packages containing cocaine and other contraband to inmates within a Federal correctional institution. The correctional officer resigned from BOP; judicial pro-

Significant Investigations

Significant Investigations

ceedings are pending.

■ A BOP cook took 1/2 ounce of heroin and a 1/2 ounce of methamphetamine, along with \$600, from OIG and DEA agents during an undercover operation. The narcotics were to be smuggled into a Federal prison and given to two inmates for distribution within the prison. The cook resigned his position and is awaiting criminal prosecution. The two inmates will be prosecuted as co-conspirators.

Sexual Abuse

■ A BOP correctional officer was removed from employment with the BOP for engaging in sexual relations with a female inmate. During the investigation, the correctional officer admitted having sex with the inmate and bringing contraband into the prison.

■ A BOP correctional officer accused of having sexual relations with several female inmates was removed from employment with BOP.

Racketeering

■ OIG special agents identified more than 200 illegal aliens who paid up to \$3,400 to buy INS Employment Authorization Cards from an INS legalization adjudicator, who pleaded guilty to bribery and was sentenced to 12 months in prison. Two co-conspirators were arrested and charged with bribery, conspiracy, and interstate travel in aid of racketeering. Both pleaded guilty. One has been sentenced to 15 months incarceration and the other is awaiting sentence.

Illegal Sale of Government Documents

■ Three resident aliens, two Mexican nationals, and a former INS immigration inspector were arrested for selling government documents. The retired immigration inspector used his contacts to gain access to INS offices, where he validated immigration entry documents. The inspector and the co-conspirators were indicted for conspiracy and fraud and misuse of visas, permits and other documents. One of the Mexican nationals is a fugitive. This was a joint investigation conducted by the OIG, INS, and the Department of State's Bureau of Diplomatic Security.

**Investigative
Statistics**

**Arrests increased by
39 percent**

75 arrests were made during the second half of FY 92, compared to 54* made during the first half of FY 92.

**Indictments increased
by 34 percent**

55 indictments were returned during the second half of FY 92, compared to 41 during the first half of FY 92. Indictments during this reporting period increased by 62 percent as compared to the second half of FY 91.

**Convictions/Pleas
increased over two-fold**

Convictions/pleas increased from 21 during the last reporting period to 48 during this reporting period. Convictions/pleas increased 41 percent as compared to the second half of FY 91.

* The total number of arrests reported for the period 10/01/91 to 03/31/92 was understated by six. The correct number of arrests for that period should have been 54 instead of 48.

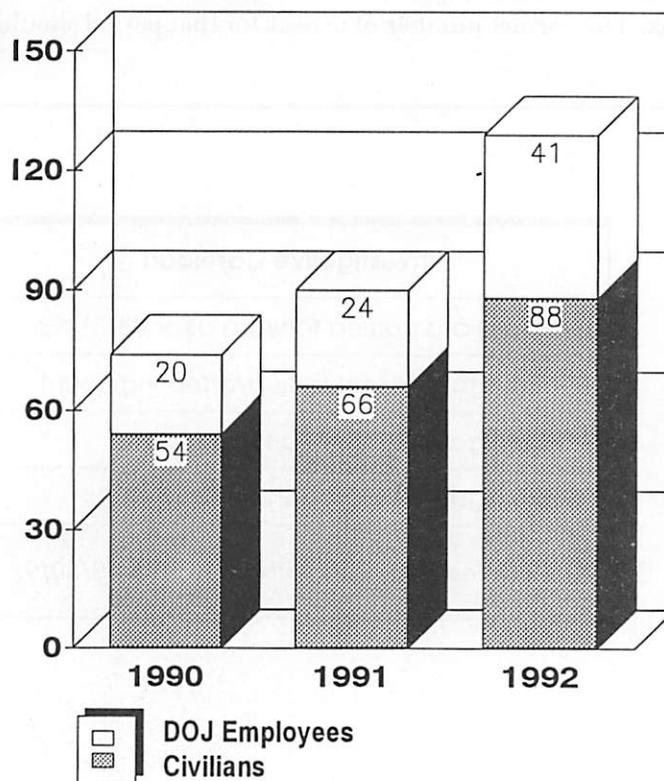
Investigative Caseload

Investigative Caseload	OIG	OPR
Investigations carried forward as of 03/31/92	261	113
--- Investigations reclassified/affecting count	-8	6
--- Investigations opened this period	101	39
--- Investigations closed this period	134	65
TOTAL Investigations in progress as of 09/30/92	220	93

Investigative Statistics

Prosecutive Actions		OIG	OPR
--- Investigations referred for prosecution this period		78	32
--- Investigations accepted		41	8
--- Prosecutions declined		16	12
--- Pending acceptance for prosecution		21	12
Criminal indictments/informations		46	9
Number of arrests		63	12
Convictions/Pleas		40	8
Civil Filings		0	0

Arrests



Monetary Results	OIG	OPR
Fines/Restitution/Recovered	\$225,815.23	\$20,102.57
Seizures	\$10,750.00	0

**Investigative
Statistics**

OIG Monitored Referrals	Within DOJ	Supporting OPR
Cases carried forward as of 03/31/92	534	647
--- Cases reclassified/affecting count	0	0
--- Cases opened this period	319	360
--- Cases closed this period	253	282
TOTAL cases in progress as of 09/30/92	600	725

Investigative Statistics

The OIG Hotline Brochure

Call the OIG Hotline
1-800-869-4499

OIG Hotline operators are available Monday thru Friday from 8:00 A.M. to 5 P.M.

After hours and on weeks you may leave your name number on the answering machine and an operator contact you

Or write:
OIG Hotline
P.O. Box 27606
Washington, D.C.
20038-7606

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

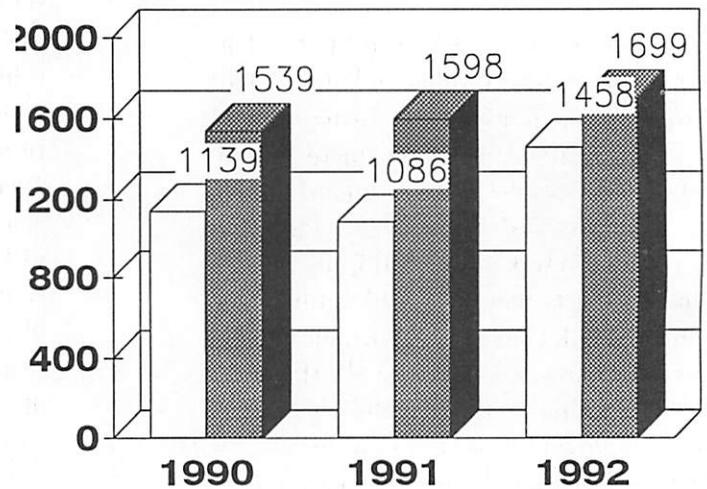
Now there's a way you can help fight fraud, waste, or abuse. The choice is yours.

HOTLINE

Hotline and Complaint Statistics

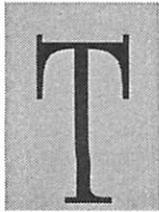
Source of Allegations Received	
--- Hotline (Telephone and Mail)	513
--- Other Method	1186
TOTAL Allegations Received	1699
Disposition of Total Allegations Received	
--- Preliminary investigations in progress 09/30/92	69
--- Investigations initiated this period	140
--- Monitored referrals within DOJ	679
--- Mgmt. referrals within DOJ and outside DOJ	501
--- Those requiring no action	310
TOTAL	1699

Allegations



First Half
 Second Half

Inspections Division



The Inspections Division provides the Office of the Inspector General (OIG) with another method of addressing fraud, waste, and mismanagement. The inspections process allows for timely feedback to senior managers and early warning to the Administration and the Congress about Department of Justice problems.

Inspections adhere to the standards issued by the President's Council on Integrity and Efficiency and to internal policy and guidelines issued by the Office of the Inspector General.

An annual workplan sets forth the activities of the Division. It ensures oversight of DOJ programs and offices, and it allows the Inspector General the flexibility to direct multi-disciplinary resources to specific problems or troubled areas quickly.

Control and Monitoring of Background Investigations by the Security and Emergency Planning Staff

Our report was the subject of a hearing by the Subcommittee on Government Information, Justice, and Agriculture of the Committee on Government Operations. The inspection showed the Office of Security and Emergency Planning Staff (SEPS) was not fulfilling its responsibility for controlling and monitoring personnel background investigations in the Department of Justice (DOJ). Until SEPS eliminates security deficiencies in the employment security program for DOJ and provides better oversight to DOJ organizations, we recommended that the employment security program be classified as a material weakness as defined in

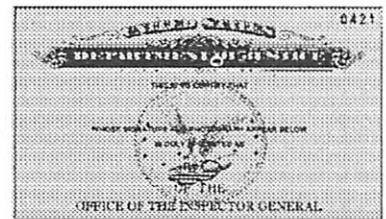
the Federal Managers' Financial Integrity Act of 1982.

We found that DOJ had more stringent requirements for reinvestigations than the policy issued by the Office of Personnel Management (OPM). We recommended the DOJ consider changing its requirements because the one-time cost to meet those requirements for backlogged reinvestigations may exceed the cost for meeting OPM's minimum requirements by about \$37 million. We also estimated future annual savings of about \$3 million, if the DOJ changed its policy.

Other findings were that:

- About 35,000 employees needed reinvestigations.
- DOJ had not cleared about 4,582 employees who occupied sensitive positions.
- About 6,000 of the 9,000 employees with a secret or top secret clearance have not had a reinvestigation within 5 years. Of these, 3,800 have not had a reinvestigation in 10 years, and about 900 have not had a reinvestigation in over 20 years.
- Security officers had not adjudicated over 300 investigative files.
- SEPS did not have procedures to control and monitor the initiation of background investigations, to control or check the adjudication of background investigations within 90 days of receipt, or to ensure removal of employees found unsuitable for employment.
- The Department-wide personnel

The Inspections Division



Significant Inspections

Significant Inspections

security tracking system needed improvements and the SEPS staff needed to keep the tracking system current.

Modernization and Repair Projects in the BOP

Federal prison facilities are getting older and need repairs. Buildings at 26 of the 69 institutions, or 37 percent, are more than 50 years old and require extensive renovation. Major renovations to structures and/or utility systems are very costly. We recommended the Bureau of Prisons (BOP) consider making formal cost comparative studies before starting any major renovation to determine whether it is more cost effective to build new facilities than to renovate the old ones.

BOP needs to strengthen its policies and procedures to close contracts on building and maintenance projects promptly so residual funds can be used for other purposes. Our tests showed 52 of the 69 institutions had unobligated balances for 60 days or more after project completion dates. We found completed projects remained open for longer than 60 days and contained unobligated funds totaling over \$1.2 million.

The BOP is renovating the Lewisburg institution at a total estimated cost of about \$60 million. We found BOP officials deviated from the master renovation plan without formal justifications and approvals for the changes. We found renovation costs were \$10 million more than originally planned for phase 1 of the master plan. We also found BOP repro-

grammed about \$4 million between budget programs without notifying the appropriate Congressional Committees.

Our inspection showed BOP needed to develop and implement procedures for paying salaries and benefits to project representatives from the appropriations allocated for that project. While BOP hires representatives to work on specific projects and pays them from the specific project's appropriation, the representatives sometimes worked on other projects; however, BOP had no method to pay them from the funds allocated to the other projects. In two projects we reviewed, for example, BOP charged about \$80,000 to incorrect projects.

The BOP also needed to clarify and publish policy that covers which amenities available at staff training complexes may be paid from appropriated funds.

Coordination of the DOJ's Asset Forfeiture Program by the Executive Office for Asset Forfeiture

Our inspection showed that the newly created Executive Office for Asset Forfeiture (EOAF) has taken initial steps to achieve the Attorney General's mandate for improved financial accountability over the Asset Forfeiture Fund. EOAF has strengthened the financial management of the program funds; made progress toward development of a new, Department-wide, consolidated Asset Tracking system; and issued asset forfeiture policies and procedures. Although it is too early to fully assess the effectiveness of this office, we believe that the Executive Office has made good progress in managing the program. We made no

formal recommendations in the report; however, we suggested that EOAF strengthen its oversight role to the participating organizations to ensure the program is implemented effectively.

Grants Management

The Community Relations Service (CRS) did not have adequate programmatic and financial controls over grants and cooperative agreements awarded to recipients for processing and resettling Cubans and Haitians entering the United States. However, a 1992 interagency agreement with the Office of Justice Programs should result in more effective monitoring of obligations and expenditures. In FY 1991, CRS awarded approximately \$12 million for services. The inspection showed that prior to the recent interagency agreement with OJP, CRS failed to compete 15 of its 18 active grants and cooperative agreements against other applications; did not close out or reconcile grant awards and cooperative agreements totaling more than \$14 million; performed annual on-site financial monitoring visits only on 7 of the 18 grant/cooperative agreement recipients during FY 1991; and did not evaluate FY 1991 financial reports—totaling about \$12 million—involving the 18 active grant/cooperative agreement files.

Expert Witnesses

In FY 1990, the Department of Justice allotted expert witness funds to the six litigating divisions and to some United States Attorneys offices. Managers in the organizations reviewed said decentralizing control of the expert witness

funds was a positive move. In FY 1991, the Department of Justice used 3,688 expert witnesses. We found that the 1986 “Draft” Order on the Expert Witness Program needed revision and issuance in final; 24 percent of our sample of 55 expert witness invoices were paid late and not in accordance with the Prompt Payment Act; 34 percent of our sampling of 55 expert witness invoices did not contain sufficient detail to document the services rendered, thus creating a risk for duplicate or fraudulent billings; and an insufficient rate schedule allowance may exist for physicians in specialty areas.

Office of Special Investigations in the Criminal Division

The Office of Special Investigations' (OSI) active investigative and legal caseload on Nazi war criminals living in the United States is decreasing, and the number of new cases is declining. Most of the crimes took place over 45 years ago and the average age of Nazi criminals is 75 years. Therefore, we recommended the Criminal Division develop a formal plan to phase out OSI. Other findings showed that OSI lacked written guidelines covering accountability of Secret and Confidential documents; seventeen of the 33 OSI employees, or 51 percent, required security background reinvestigations; many of OSI's 485 ongoing investigative cases are in an inactive status, and OSI must continue reviewing inactive cases and promptly close those not warranting further action(s) and resources; and thirty-two of 55 travel vouchers reviewed, or 58 percent, had errors resulting in underpayment or overpayment.

Significant Inspections

Significant Inspections

Internal Control Systems in the Department of Justice

The Inspections Division conducted its second review of the Justice Management Division's (JMD) oversight in implementing the Federal Managers' Financial Integrity Act (FMFIA) and the Office of Management and Budget's (OMB) Circular A-123. We followed up on internal control issues identified in our March 1992 final report and incorporated open recommendations from that report. JMD has agreed to develop a 5-year cyclical quality assurance review program to see how well DOJ organizations implement FMFIA and A-123; have personnel with financial backgrounds assist in quality assurance reviews in those components with accounting systems; establish policy and procedures requiring DOJ organizations to respond to JMD quality assurance review reports and recommendations; redesign the automated tracking system used to monitor DOJ internal controls; and revise the *Guide for the Implementation of the Department of Justice's Internal Control Process* to accurately reflect JMD program responsibilities.

Preseizure Planning in the DOJ Asset Forfeiture Program

In 1989, the Executive Office for Asset Forfeiture (EOAF) was established to oversee the activities of the organizations involved in the Asset Forfeiture Program. We found that EOAF has improved coordination among law enforcement personnel involved in seizing property, helped minimize preseizure problems, and increased the financial returns

from properties seized. In fiscal years 1990 and 1991, the Asset Forfeiture Fund received deposits totaling about \$1.1 billion.

The U.S. Attorney Offices (USAO) have decision-making authority for seizures of real property and businesses. We found the USAOs did not have adequate controls to make sure investigative organizations consistently performed title searches and preseizure net equity analyses before seizing assets belonging to criminals. For example, out of 80 cases reviewed we found only 20 percent had written equity analyses.

The Asset Forfeiture Program has been declared a material weakness area by the Department. We recommended EOAF take several actions to improve the program, including strengthening policy on covering pre-seizure net equity analyses; requiring each USAO to complete a preseizure control log or checklist identifying critical financial and property management issues so seizing organizations can make informed decisions; and implementing a process for sharing information on successful business seizures at training courses administered by EOAF and the USAOs, for personnel from all judicial districts.

Competition Advocacy Program

We found this program in general compliance with the Competition in Contracting Act of 1984. In 1991, about 87 percent of procurement actions over \$25,000 were competitive.

Our review showed the policy and

resource problems that existed previously have diminished with the appointment of a new competition advocate. Relocating the Competition Advocate's Office (CAO) in the Office of the Procurement Executive (OPE) appears to have resolved the CAO's staffing problems. The CAO now uses OPE staff resources to fulfill CAO mission objectives.

We recommended that the recently appointed competition advocate should redefine the initiatives and goals of the Competition Advocacy Program; conduct legislatively required procurement activity reviews for each procuring activity within the Department of Justice; and set realistic annual savings quotas by using innovative planning and competition techniques.

Management Controls and Reporting of Advisory and Assistance Service Procurements in the DOJ

We found that the Department of Justice can improve its identification and classification of advisory and assistance service contracts (AAS). We also found it could improve reporting of information in the Federal Procurement Data System (FPDS). Other findings include:

- Component certifying officers may have misclassified 18 contracts (totaling about \$25 million) and 29 purchase orders (totaling about \$200,000) as non-advisory and assistance services. Consequently, the data on these contracts is not in the FPDS.
- Three of the 20 reported AAS contracts (totaling about \$2.6

million) were erroneously reported in FY 1991 and not FY 1992.

- Department components awarded non-competitive purchase orders for services from eight former government employees. In some instances, it appeared these components circumvented personnel ceilings and supplemented their work forces by using former government employees.

Office of Inspections in the DEA

Our review of the Drug Enforcement Administration's (DEA) Office of Inspections is the OIG's fourth review of a DOJ organization's internal evaluation unit. We found that the DEA Office of Inspections provides management with a good method for finding and reporting problems within DEA. However, the office did not conduct in-depth reviews of financial operations. We asked the DEA administrator to strengthen the follow-up process to ensure implementation of report recommendations and their continuing application; to inform all field office managers of the problems and weaknesses found during the inspection process, including the causes and recommended corrective actions; and to continue developing an office manual that covers all policies and procedures relating to the inspection process.

Office of Internal Affairs in the BOP

Overall, the Office of Internal Affairs (OIA) is effective and efficient in investigating employee misconduct. We

Significant Inspections

**Significant
Inspections**

**Management
Memoranda**

**Inspections
Statistics**

found that OIA has established a number of proactive programs that enhance office management functions and the overall integrity program within the Bureau of Prisons (BOP).

We recommended stronger controls and policies to ensure that BOP managers promptly report all allegations of misconduct to the OIA, and to hold these managers accountable for noncompliance with reporting requirements. We found some instances where BOP officials misclassified allegations as perfor-

mance issues rather than misconduct and, consequently, did not refer the matters to the OIG, as required.

BOP also needs to revise a 1983 program statement to adequately describe the responsibilities of OIA.

Management Memoranda

None.

Inspections Workload	
	Number of Inspections
Inspections active at beginning of reporting period	14
Inspections initiated	12
Final Reports issued	12
Inspections active at end of reporting period	14

AUDIT REPORTS April 1, 1992 - September 30, 1992

INTERNAL AND EXTERNAL AUDIT REPORTS

Controlled Substances Act Registration Fees in the Drug Enforcement Administration 1/

HealthPlus of Maryland Claim 2/

The Institute for Intergovernmental Research

Federal Bureau of Investigation Property Management 3/

Federal Prison Industries, Inc. Annual Financial Statement FY 1991

Federal Prison Industries, Inc. Management Letter Report FY 1991

The University of California at San Francisco

International Criminal Investigative Training Assistance Program's Panama Project 4/

Community Research Associates, Inc. 5/

Summary of Trustee Reports and Findings Issued During FY 1991 .

Audit of KOBA Associates, Inc.

1/ Enhanced Revenues - \$20 million annually

2/ Total Questioned Costs - \$37,341

3/ Total Questioned Costs - \$320,000

4/ Total Questioned Costs - \$47,886

5/ Total Questioned Costs - \$164,191

Working Capital Fund Annual Financial Statement FY 1991

Working Capital Fund Management Letter Report FY 1991

Monitoring of Private Trustees

The URSA Institute 6/

The City of Big Spring, Texas

U.S. Trustees' Automated Case Management System

The City of Eden, Texas

Superfund Activities in the Environment and Natural Resources Division for FY 1991

Department of Justice Contract for Asset Forfeiture Support Services with EBON Research Systems

Audit of the Police Executive Research Forum

Bureau of Prisons Commissary Trust Fund Annual Financial Statement FY 1991

Bureau of Prisons Commissary Trust Fund Management Letter Report FY 1991

The Texas Key Program, Inc. 7/

6/ Total Questioned Costs - \$33,636

7/ Total Questioned Costs - \$284,775
Unsupported Costs - \$184,678

TRUSTEE REPORTS

Performed under a reimbursable agreement with the
Executive Office for U.S. Trustees

Chapter 7 Review of Panel Trustee Lauren P. Johnson	MR-40-92-009	Chapter 7 Review of Panel Trustee Stephen L. Jackson	MR-40-92-030
Chapter 7 Review of Panel Trustee Jerrold D. Farinash	MR-40-92-010	Chapter 7 Review of Panel Trustee James A. Nolan	MR-40-92-031
Chapter 7 Review of Panel Trustee Alexander Smith	MR-40-92-011	Chapter 7 Review of Panel Trustee Jeanette E. Tavormina	MR-40-92-032
Chapter 7 Review of Panel Trustee Ernest V. Harris	MR-40-92-012	Chapter 7 Review of Panel Trustee Jerald I. Rosen	MR-40-92-033
Chapter 7 Review of Panel Trustee N. David Roberts, Jr.	MR-40-92-015	Chapter 7 Review of Panel Trustee Thomas H. Fluharty	MR-40-92-034
Chapter 7 Review of Panel Trustee James Michael Davis	MR-40-92-016	Chapter 7 Review of Panel Trustee Michael T. Tabor	MR-40-92-035
Chapter 7 Review of Panel Trustee Sherman Willis	MR-40-92-017	Chapter 7 Review of Panel Trustee Gene Chambers	MR-40-92-036
Chapter 7 Review of Panel Trustee Robert F. Anderson	MR-40-92-018	Chapter 7 Review of Panel Trustee Hans S. Lopez	MR-40-92-037
Chapter 7 Review of Panel Trustee Andrea A. Ruff	MR-40-92-019	Chapter 7 Review of Panel Trustee James R. Westenhoefer	MR-40-92-038
Chapter 7 Review of Panel Trustee William W. Lawrence	MR-40-92-020	Chapter 7 Review of Panel Trustee George D. Weil	MR-40-92-039
Chapter 7 Review of Panel Trustee Norman P. Hagemeyer	MR-40-92-021	Chapter 7 Review of Panel Trustee Jules S. Cohen	MR-40-92-040
Chapter 7 Review of Panel Trustee Douglas R. Johnson	MR-40-92-023	Chapter 7 Review of Panel Trustee Marika Tolz	MR-40-92-041
Chapter 7 Review of Panel Trustee Lucinda M. Hall	MR-40-92-024	Chapter 7 Review of Panel Trustee J. Michael Combs	MR-40-92-042
Chapter 7 Review of Panel Trustee Buddy Ford	MR-40-92-025	Chapter 7 Review of Panel Trustee James L. Drake, Sr.	MR-40-92-043
Chapter 7 Review of Panel Trustee Ernest Kirk, II	MR-40-92-026	Chapter 7 Review of Panel Trustee George I. Vogel, II	MR-40-92-044
Chapter 7 Review of Panel Trustee Jules I. Bagdan	MR-40-92-027	Chapter 7 Review of Panel Trustee Sally A. Ehlers	MR-40-92-045
Chapter 7 Review of Panel Trustee Hugh Gibbs Flanders, Jr.	MR-40-92-028	Chapter 7 Review of Panel Trustee Robert E. Wick, Jr.	MR-40-92-046
Chapter 7 Review of Panel Trustee Eugene Allen	MR-40-92-029	Chapter 7 Review of Panel Trustee David H. Salvasten	MR-40-92-047

Chapter 7 Review of Panel Trustee W. Ryan Hovis	MR-40-92-048	Chapter 7 Review of Panel Trustee Gregory S. Fehribach	MR-50-92-031
Chapter 7 Review of Panel Trustee Lawrence K. Wyss	MR-40-92-049	Chapter 7 Review of Panel Trustee John L. Swartz	MR-50-92-032
Chapter 7 Review of Panel Trustee Helen M. Morris	MR-40-92-050	Chapter 7 Review of Panel Trustee William Goslee	MR-50-92-033
Chapter 7 Review of Panel Trustee Robert E. Craig	MR-40-92-051	Chapter 7 Review of Panel Trustee John Stoebner	MR-50-92-034
Chapter 7 Review of Panel Trustee Douglas N. Menchise	MR-40-92-052	Chapter 7 Review of Panel Trustee Saul Eisen	MR-50-92-035
Chapter 7 Review of Panel Trustee Mark Freund	MR-40-92-053	Chapter 7 Review of Panel Trustee Kenneth A. Nathan	MR-50-92-036
Chapter 7 Review of Panel Trustee Ronald A. Mowrey	MR-40-92-054	Chapter 7 Review of Panel Trustee Ilene F. Goldstein	MR-50-92-037
Chapter 7 Review of Panel Trustee Dean B. Farmer	MR-40-92-055	Chapter 7 Review of Panel Trustee Doraine A. Mund	MR-50-92-038
Chapter 7 Review of Panel Trustee Robert Trauner	MR-40-92-056	Chapter 7 Review of Panel Trustee Steven Miller	MR-50-92-039
Chapter 7 Review of Panel Trustee Henry G. Bennett, Jr.	MR-40-92-057	Chapter 7 Review of Panel Trustee Mark T. Dunn	MR-50-92-040
Chapter 7 Review of Panel Trustee George A. McLean, Jr.	MR-40-92-058	Chapter 7 Review of Panel Trustee Homer W. McClarty	MR-50-92-041
Chapter 7 Review of Panel Trustee Irving E. Gennet	MR-40-92-059	Chapter 7 Review of Panel Trustee Thomas Robertson, Jr.	MR-50-92-042
Chapter 7 Review of Panel Trustee R. Jay Harpley	MR-40-92-060	Chapter 7 Review of Panel Trustee Charles E. Jones	MR-50-92-043
Chapter 7 Review of Panel Trustee John E. Venn, Jr.	MR-40-92-061	Chapter 7 Review of Panel Trustee Clay Cox	MR-50-92-044
Chapter 7 Review of Panel Trustee Evangelina Vives	MR-40-92-062	Chapter 7 Review of Panel Trustee Brian F. Kidwell	MR-50-92-045
Chapter 7 Review of Panel Trustee Frank Pola, Jr.	MR-40-92-063	Chapter 7 Review of Panel Trustee Donald E. Johnson	MR-50-92-046
Chapter 7 Review of Panel Trustee Edgardo R. Vidal	MR-40-92-064	Chapter 7 Review of Panel Trustee Deborah L. Petersen	MR-50-92-047
Chapter 7 Review of Panel Trustee Gordon L. Kiester	MR-40-92-065	Chapter 7 Review of Panel Trustee Elliott D. Levin	MR-50-92-048
Chapter 7 Review of Panel Trustee Susan R. Limor	MR-40-92-066	Chapter 7 Review of Panel Trustee Deborah K. Ebner	MR-50-92-049
Chapter 7 Review of Panel Trustee Douglass E. Wendel	MR-40-92-067	Chapter 7 Review of Panel Trustee Arnold S. White	MR-50-92-050
Chapter 12 Audit of Standing Trustee Jan P. Johnson	GR-40-92-003	Chapter 7 Review of Panel Trustee Julia A. Christians	MR-50-92-051
Chapter 7 Review of Panel Trustee Gina B. Krol	MR-50-92-030	Chapter 7 Review of Panel Trustee Paul D. Gresk	MR-50-92-052

Chapter 7 Review of Panel Trustee Charles Myler	MR-50-92-053	Chapter 7 Review of Panel Trustee Joseph R. Voiland	MR-50-92-075
Chapter 7 Review of Panel Trustee James R. Geekie	MR-50-92-054	Chapter 7 Review of Panel Trustee Joseph A. Wittman	MR-50-92-076
Chapter 7 Review of Panel Trustee Thomas G. McCuskey	MR-50-92-055	Chapter 7 Review of Panel Trustee Thomas Mullinix	MR-50-92-077
Chapter 7 Review of Panel Trustee David Theising	MR-50-92-056	Chapter 7 Review of Panel Trustee Fredrick J. Cruse	MR-50-92-078
Chapter 7 Review of Panel Trustee Rex M. Joseph	MR-50-92-057	Chapter 7 Review of Panel Trustee David W. Pelland	MR-50-92-079
Chapter 7 Review of Panel Trustee Neil E. Shook	MR-50-92-058	Chapter 7 Review of Panel Trustee Michael J. Smith	MR-50-92-080
Chapter 7 Review of Panel Trustee Norman W. Pressman	MR-50-92-059	Chapter 7 Review of Panel Trustee Albert Togut	MR-50-92-081
Chapter 7 Review of Panel Trustee Gordan Gouveia	MR-50-92-060	Chapter 7 Review of Panel Trustee Douglas F. Mann	MR-50-92-082
Chapter 7 Review of Panel Trustee Ronald P. Huntley	MR-50-92-061	Chapter 7 Review of Panel Trustee Mary Sue Zitwer	MR-50-92-083
Chapter 7 Review of Panel Trustee William Rameker	MR-50-92-062	Chapter 7 Review of Panel Trustee Gregory G. Harris	MR-50-92-084
Chapter 7 Review of Panel Trustee Lawrence J. Kaiser	MR-50-92-063	Chapter 7 Review of Panel Trustee James W. McNeilly, Jr.	MR-50-92-085
Chapter 7 Review of Panel Trustee Edward F. Zappen	MR-50-92-064	Chapter 7 Review of Panel Trustee Jay A. Steinberg	MR-50-92-086
Chapter 7 Review of Panel Trustee Michael H. Berman	MR-50-92-065	Chapter 7 Review of Panel Trustee Alexander Schachter	MR-50-92-087
Chapter 7 Review of Panel Trustee Laurence Phillips	MR-50-92-066	Chapter 7 Review of Panel Trustee Alan Nisselson	MR-50-92-088
Chapter 7 Review of Panel Trustee Michael P. Schoenbohm	MR-50-92-067	Chapter 7 Review of Panel Trustee Thomas Genova	MR-50-92-089
Chapter 7 Review of Panel Trustee Michael F. Dubis	MR-50-92-068	Chapter 7 Review of Panel Trustee Christopher M. Houlihan	MR-50-92-090
Chapter 7 Review of Panel Trustee Daniel M. Donahue	MR-50-92-069	Chapter 7 Review of Panel Trustee Steven J. Martens	MR-50-92-091
Chapter 7 Review of Panel Trustee Roy A. Safanda	MR-50-92-070	Chapter 7 Review of Panel Trustee Jeffrey Sapir	MR-50-92-092
Chapter 7 Review of Panel Trustee Bruce A. Lanser	MR-50-92-071	Chapter 7 Review of Panel Trustee Robert M. Fisher	MR-50-92-093
Chapter 7 Review of Panel Trustee Carl R. Clark	MR-50-92-072	Chapter 7 Review of Panel Trustee Angela Tese-Milner	MR-50-92-094
Chapter 7 Review of Panel Trustee E. Rebecca Case	MR-50-92-073	Chapter 7 Review of Panel Trustee Lawrence Klein	MR-50-92-095
Chapter 7 Review of Panel Trustee John T. Snell	MR-50-92-074	Chapter 7 Review of Panel Trustee Sheldon Lowe	MR-50-92-096

Chapter 7 Review of Panel Trustee Ian J. Gazes	MR-50-92-097	Chapter 7 Review of Panel Trustee Stanley Wright	MR-80-92-035
Chapter 7 Review of Panel Trustee Richard Mason	MR-50-92-098	Chapter 7 Review of Panel Trustee Michael Wurst	MR-80-92-036
Chapter 7 Review of Panel Trustee A. Mitchell Greene	MR-50-92-099	Chapter 7 Review of Panel Trustee Kenneth R. Klotz	MR-80-92-037
Chapter 12 Audit of Standing Trustee Robert G. Kearney	GR-50-92-006	Chapter 7 Review of Panel Trustee Jeffrey Mims	MR-80-92-038
Chapter 7 Review of Panel Trustee William R. Wright	MR-80-92-003	Chapter 7 Review of Panel Trustee Nelson T. Hensley	MR-80-92-040
Chapter 7 Review of Panel Trustee Duke Salisbury	MR-80-92-005	Chapter 7 Review of Panel Trustee Rodney D. Tow	MR-80-92-044
Chapter 7 Review of Panel Trustee William R. Wright	MR-80-92-006	Chapter 7 Review of Panel Trustee Ray Babb, Jr.	MR-80-92-046
Chapter 7 Review of Panel Trustee Richard F. Nelson	MR-80-92-007	Chapter 7 Review of Panel Trustee Randy Williams	MR-80-92-047
Chapter 7 Review of Panel Trustee Henry C. Morris	MR-80-92-010	Chapter 7 Review of Panel Trustee William G. West	MR-80-92-050
Chapter 7 Review of Panel Trustee Warren E. Dupwe	MR-80-92-011	Chapter 7 Review of Panel Trustee Ben B. Floyd	MR-80-92-051
Chapter 7 Review of Panel Trustee John Bufe	MR-80-92-012	Chapter 7 Review of Panel Trustee Janet Casciato	MR-80-92-052
Chapter 7 Review of Panel Trustee Qlo Crum	MR-80-92-014	Chapter 7 Review of Panel Trustee Patrick Malloy	MR-80-92-053
Chapter 7 Review of Panel Trustee Jeffrey A. Shadwick	MR-80-92-016	Chapter 7 Review of Panel Trustee Guillermina Ortega	MR-80-92-054
Chapter 7 Review of Panel Trustee Robert Wilson	MR-80-92-018	Chapter 7 Review of Panel Trustee Thomas Pokela	MR-80-92-056
Chapter 7 Review of Panel Trustee John C. Hardy	MR-80-92-020	Chapter 7 Review of Panel Trustee William N. Webb	MR-80-92-057
Chapter 7 Review of Panel Trustee Jonathan Cocks	MR-80-92-023	Chapter 7 Review of Panel Trustee Daniel O'Connell	MR-80-92-058
Chapter 7 Review of Panel Trustee Harlin D. Hale	MR-80-92-024	Chapter 7 Review of Panel Trustee Kenneth L. Stainer	MR-80-92-059
Chapter 7 Review of Panel Trustee Peter Johnson	MR-80-92-025	Chapter 7 Review of Panel Trustee T. Brett Brunson	MR-80-92-060
Chapter 7 Review of Panel Trustee Thomas Barry	MR-80-92-029	Chapter 7 Review of Panel Trustee Claude R. Smith	MR-80-92-061
Chapter 7 Review of Panel Trustee Pamela Johnson	MR-80-92-031	Chapter 7 Review of Panel Trustee John W. Luster	MR-80-92-062
Chapter 7 Review of Panel Trustee Kenneth R. Havis	MR-80-92-032	Chapter 7 Review of Panel Trustee Kimberly L. Allen	MR-80-92-063
Chapter 7 Review of Panel Trustee Richard London	MR-80-92-033	Chapter 7 Review of Panel Trustee Billy R. Vining	MR-80-92-064

Chapter 7 Review of Panel Trustee Daniel J. Behles	MR-80-92-065	Chapter 7 Review of Panel Trustee Warren H. Heilbronner	MR-80-92-087
Chapter 7 Review of Panel Trustee John Patrick Lowe	MR-80-92-066	Chapter 7 Review of Panel Trustee Douglas J. Wolinsky	MR-80-92-088
Chapter 7 Review of Panel Trustee Henry C. Seals	MR-80-92-067	Chapter 7 Review of Panel Trustee Thomas A. Dorey	MR-80-92-089
Chapter 7 Review of Panel Trustee Don B. Iwanicki	MR-80-92-068	Chapter 7 Review of Panel Trustee John H. Heyer	MR-80-92-090
Chapter 7 Review of Panel Trustee Douglas W. Marky	MR-80-92-069	Chapter 7 Review of Panel Trustee Martin W. Hoffman	MR-80-92-091
Chapter 7 Review of Panel Trustee Marianne DeRosa	MR-80-92-070	Chapter 7 Review of Panel Trustee Joseph Braunstein	MR-80-92-092
Chapter 7 Review of Panel Trustee Robert A. Lifson	MR-80-92-071	Chapter 7 Review of Panel Trustee William G. Billingham	MR-80-92-093
Chapter 7 Review of Panel Trustee C. Bruce Lawrence	MR-80-92-072	Chapter 7 Review of Panel Trustee Jeffrey A. Kitaeff	MR-80-92-094
Chapter 7 Review of Panel Trustee Marc A. Pergament	MR-80-92-073	Chapter 7 Review of Panel Trustee Richard P. Salem	MR-80-92-095
Chapter 7 Review of Panel Trustee Andrew M. Thaler	MR-80-92-074	Chapter 7 Review of Panel Trustee Stephan M. Rodolakis	MR-80-92-096
Chapter 7 Review of Panel Trustee Lonnie D. Eck	MR-80-92-075	Chapter 12 Review of Standing Trustee Byron R. Kantrow, Jr. <u>1/</u>	GR-80-92-001
Chapter 7 Review of Panel Trustee Gleb G. Glinka	MR-80-92-076	Chapter 12 Review of Standing Trustee Carl A. Dengel	GR-80-92-002
Chapter 7 Review of Panel Trustee Mary Jane Nevins	MR-80-92-077	Chapter 12 Review of Standing Trustee Marion A. Olson, Jr.	GR-80-92-005
Chapter 7 Review of Panel Trustee Louis A. Ryen	MR-80-92-078	Chapter 12 Review of Standing Trustee Lonnie D. Eck	GR-80-92-006
Chapter 7 Review of Panel Trustee Richard M. Coan	MR-80-92-079	Chapter 12 Review of Standing Trustee Dennis C. Whetzal	GR-80-92-007
Chapter 7 Review of Panel Trustee Richard L. Belford	MR-80-92-080	Chapter 7 Review of Panel Trustee Harold B. Murphy	MR-20-92-012
Chapter 7 Review of Panel Trustee Robert J. Musso	MR-80-92-081	Chapter 7 Review of Panel Trustee Brian A. Goldman	MR-20-92-013
Chapter 7 Review of Panel Trustee Gary S. Basso	MR-80-92-082	Chapter 7 Review of Panel Trustee Mary Joanne Dowd	MR-20-92-014
Chapter 7 Review of Panel Trustee Marilyn A. Frier	MR-80-92-083	Chapter 7 Review of Panel Trustee Kenneth F. Davies	MR-20-92-015
Chapter 7 Review of Panel Trustee Daniel Meister	MR-80-92-084		
Chapter 7 Review of Panel Trustee Ronald Lipshie	MR-80-92-085		
Chapter 7 Review of Panel Trustee Allan B. Mendelsohn	MR-80-92-086		

1/ Total Questioned Costs - \$940

Chapter 7 Review of Panel Trustee John H. Harman	MR-20-92-016	Chapter 7 Review of Panel Trustee Charles Marcus	MR-20-92-038
Chapter 7 Review of Panel Trustee Marc H. Baer	MR-20-92-017	Chapter 7 Review of Panel Trustee Thomas G. Truman	MR-20-92-039
Chapter 7 Review of Panel Trustee Gerald M. O'Donnell	MR-20-92-018	Chapter 7 Review of Panel Trustee Louis A. Geremia	MR-20-92-040
Chapter 7 Review of Panel Trustee Charles Stingluff	MR-20-92-019	Chapter 7 Review of Panel Trustee Frank J. Santoro	MR-20-92-041
Chapter 7 Review of Panel Trustee Evelyn Krippendorf	MR-20-92-020	Chapter 7 Review of Panel Trustee Gilbert L. Rosenbaum	MR-20-92-042
Chapter 7 Review of Panel Trustee Harry B. Price, III	MR-20-92-021	Chapter 7 Review of Panel Trustee Kenneth P. Silverman	MR-20-92-043
Chapter 7 Review of Panel Trustee John G. Leake	MR-20-92-022	Chapter 7 Review of Panel Trustee Jason D. Monzack	MR-20-92-044
Chapter 7 Review of Panel Trustee Tom C. Smith	MR-20-92-023	Chapter 7 Review of Panel Trustee J. Stephen Buis	MR-20-92-045
Chapter 7 Review of Panel Trustee Donna J. Hall	MR-20-92-024	Chapter 7 Review of Panel Trustee Alexander P. Smith	MR-20-92-046
Chapter 7 Review of Panel Trustee Kermit A. Rosenberg	MR-20-92-025	Chapter 7 Review of Panel Trustee Samuel J. Friedman	MR-20-92-047
Chapter 7 Review of Panel Trustee Merrill Cohen	MR-20-92-026	Chapter 7 Review of Panel Trustee James Wooton	MR-20-92-048
Chapter 7 Review of Panel Trustee Martin L. Goozman	MR-20-92-027	Chapter 7 Review of Panel Trustee David R. Kittay	MR-20-92-049
Chapter 7 Review of Panel Trustee Gregory M. Wilson	MR-20-92-028	Chapter 7 Review of Panel Trustee Martin A. Charwat	MR-20-92-050
Chapter 7 Review of Panel Trustee George W. Neal	MR-20-92-029	Chapter 7 Review of Panel Trustee L. George Reder	MR-20-92-051
Chapter 7 Review of Panel Trustee Stuart M. Bernstein	MR-20-92-030	Chapter 7 Review of Panel Trustee John S. Pereira	MR-20-92-052
Chapter 7 Review of Panel Trustee Stuart P. Gelberg	MR-20-92-031	Chapter 7 Review of Panel Trustee Eric C. Kurtzman	MR-20-92-053
Chapter 7 Review of Panel Trustee Lori J. Gilmore	MR-20-92-032	Chapter 7 Review of Panel Trustee Ruth A. Gibson	MR-20-92-054
Chapter 7 Review of Panel Trustee Lewis D. Wrobel	MR-20-92-033	Chapter 7 Review of Panel Trustee Douglas Lustig	MR-20-92-055
Chapter 7 Review of Panel Trustee Melvin Paul	MR-20-92-034	Chapter 7 Review of Panel Trustee John Cullen	MR-20-92-056
Chapter 7 Review of Panel Trustee Joel I. Sher	MR-20-92-035	Chapter 7 Review of Panel Trustee Neal Ossen	MR-20-92-057
Chapter 7 Review of Panel Trustee Isaac Nutovic	MR-20-92-036	Chapter 7 Review of Panel Trustee William Hunt	MR-21-92-013
Chapter 7 Review of Panel Trustee Allan J. Bentkofsky	MR-20-92-037	Chapter 7 Review of Panel Trustee John W. Hargrave	MR-21-92-014

Chapter 7 Review of Panel Trustee John A. Casarow, Jr.	MR-21-92-015	Chapter 7 Review of Panel Trustee Robert A. Drexel	MR-21-92-037
Chapter 7 Review of Panel Trustee Charles M. Forman	MR-21-92-016	Chapter 7 Review of Panel Trustee Gary V. Skiba	MR-21-92-038
Chapter 7 Review of Panel Trustee Steven R. Neuner	MR-21-92-017	Chapter 7 Review of Panel Trustee Barry W. Frost	MR-21-92-039
Chapter 7 Review of Panel Trustee Sylvia Ciolino	MR-21-92-018	Chapter 7 Review of Panel Trustee Morton Batt	MR-21-92-040
Chapter 7 Review of Panel Trustee Jennifer D. Stone	MR-21-92-019	Chapter 7 Review of Panel Trustee Douglas Stanger	MR-21-92-041
Chapter 7 Review of Panel Trustee Donald Patafio	MR-21-92-020	Chapter 7 Review of Panel Trustee James J. Cain	MR-21-92-042
Chapter 7 Review of Panel Trustee Peggy E. Stafford	MR-21-92-021	Chapter 7 Review of Panel Trustee Barry A. Solodky	MR-21-92-043
Chapter 7 Review of Panel Trustee Jules L. Rossi	MR-21-92-022	Chapter 7 Review of Panel Trustee Joseph A. Bernstein	MR-21-92-044
Chapter 7 Review of Panel Trustee David Michaels	MR-21-92-023	Chapter 7 Review of Panel Trustee David A. Eisenberg	MR-21-92-045
Chapter 7 Review of Panel Trustee Charles J. Dehart, III	MR-21-92-024	Chapter 7 Review of Panel Trustee Joseph R. Gorman	MR-21-92-046
Chapter 7 Review of Panel Trustee John T. Carroll, III	MR-21-92-025	Chapter 7 Review of Panel Trustee Lawrence Frank	MR-21-92-047
Chapter 7 Review of Panel Trustee Carl P. Izzo, Jr.	MR-21-92-026	Chapter 12 Review of Standing Trustee Douglas W. Marky ^{1/}	GR-20-92-002
Chapter 7 Review of Panel Trustee Deirdre Woulfe Pacheco	MR-21-92-027	Chapter 12 Review of Standing Trustee Timothy N. Maikoff	GR-20-92-003
Chapter 7 Review of Panel Trustee Thomas Subranni	MR-21-92-028	Chapter 7 Review of Panel Trustee Michael A. Grassmuck	MR-90-92-024
Chapter 7 Review of Panel Trustee Arthur P. Liebersohn	MR-21-92-029	Chapter 7 Review of Panel Trustee Ralph McDonald	MR-90-92-027
Chapter 7 Review of Panel Trustee Daniel E. Straffi	MR-21-92-030	Chapter 7 Review of Panel Trustee David Y. Farmer	MR-90-92-028
Chapter 7 Review of Panel Trustee Bruce H. Levitt	MR-21-92-031	Chapter 7 Review of Panel Trustee Charles W. Daff	MR-90-92-029
Chapter 7 Review of Panel Trustee Brian S. Thomas	MR-21-92-032	Chapter 7 Review of Panel Trustee Ronald Ancell	MR-90-92-031
Chapter 7 Review of Panel Trustee Mitchell W. Miller	MR-21-92-033	Chapter 7 Review of Panel Trustee Robert Davis	MR-90-92-032
Chapter 7 Review of Panel Trustee Thomas J. Orr	MR-21-92-034	Chapter 7 Review of Panel Trustee Louis A. Movitz	MR-90-92-033
Chapter 7 Review of Panel Trustee Robert H. Obringer	MR-21-92-035		
Chapter 7 Review of Panel Trustee Jack Birnberg	MR-21-92-036	^{1/} Total Questioned Costs - \$7,308 Unsupported Costs - \$7,308	

Chapter 7 Review of Panel Trustee Ronald E. Michelman	MR-90-92-034	Chapter 7 Review of Panel Trustee Richard Steffan	MR-90-92-056
Chapter 7 Review of Panel Trustee Sheila Fell	MR-90-92-035	Chapter 7 Review of Panel Trustee Larry J. Taylor	MR-90-92-057
Chapter 7 Review of Panel Trustee Ardelle Williams	MR-90-92-036	Chapter 7 Review of Panel Trustee Jerome Robertson	MR-90-92-058
Chapter 7 Review of Panel Trustee Norman Hanover	MR-90-92-037	Chapter 7 Review of Panel Trustee Kathleen McDonald	MR-90-92-059
Chapter 7 Review of Panel Trustee Max Rush	MR-90-92-038	Chapter 7 Review of Panel Trustee Ione Jackman	MR-90-92-060
Chapter 7 Review of Panel Trustee Robert Whitmore	MR-90-92-039	Chapter 7 Review of Panel Trustee Robert Cochrane	MR-90-92-061
Chapter 7 Review of Panel Trustee Victoria Drummond	MR-90-92-040	Chapter 7 Review of Panel Trustee Ellen Briones	MR-90-92-062
Chapter 7 Review of Panel Trustee William M. Kebe, Jr.	MR-90-92-041	Chapter 7 Review of Panel Trustee Herbert Wolas	MR-90-92-063
Chapter 7 Review of Panel Trustee Donald Torgenrud	MR-90-92-042	Chapter 7 Review of Panel Trustee Steven Berkowitz	MR-90-92-064
Chapter 7 Review of Panel Trustee John W. Richardson	MR-90-92-043	Chapter 7 Review of Panel Trustee David Buchbinder	MR-90-92-065
Chapter 7 Review of Panel Trustee Mario DeSolenni	MR-90-92-044	Chapter 7 Review of Panel Trustee Wyman Lai	MR-90-92-066
Chapter 7 Review of Panel Trustee Richard Marshack	MR-90-92-045	Chapter 12 Audit of Standing Trustee L. D. Fitzgerald <u>1/</u>	GR-90-92-004
Chapter 7 Review of Panel Trustee Suzanne Decker	MR-90-92-046	Chapter 12 Audit of Standing Trustee Paul de Bruce Wolff <u>2/</u>	GR-90-92-005
Chapter 7 Review of Panel Trustee John Kendall	MR-90-92-047	Chapter 12 Audit of Standing Trustee John T. Harris <u>3/</u>	GR-90-92-006
Chapter 7 Review of Panel Trustee Frank P. Samples	MR-90-92-048	Chapter 12 Audit of Standing Trustees James D. Volk <u>4/</u>	GR-90-92-007
Chapter 7 Review of Panel Trustee Samuel Biggs	MR-90-92-049	Chapter 12 Review of Standing Trustee Robert K. Morrow <u>5/</u>	GR-90-92-008
Chapter 7 Review of Panel Trustee Larry Bertsch	MR-90-92-050		
Chapter 7 Review of Panel Trustee Lloyd Wilson	MR-90-92-051	<u>1/</u> Total Questioned Costs - \$24,707 Unsupported Costs - \$24,707	
Chapter 7 Review of Panel Trustee Barry Schwartz	MR-90-92-052	<u>2/</u> Total Questioned Costs - \$8,124	
Chapter 7 Review of Panel Trustee William L. Conway	MR-90-92-053	<u>3/</u> Total Questioned Costs - \$8,199 Unsupported Costs - \$5,729	
Chapter 7 Review of Panel Trustee James M. Ford	MR-90-92-054	<u>4/</u> Total Questioned Costs - \$5,035 Unsupported Costs - \$5,035	
Chapter 7 Review of Panel Trustee Robert Hawkins	MR-90-92-055	<u>5/</u> Total Questioned Costs - \$3,988 Unsupported Costs - \$3,988	

SINGLE AUDIT ACT OR OMB CIRCULAR A-133 AUDIT REPORTS

Audit of the Catholic Community Services, Inc. <u>1/</u>	TJF-40-92-003		
Audit of the Institute for Intergovernmental Research	TJF-40-92-004	Audit of Jefferson County, Kentucky Board of Education	TOP-40-92-026
Audit of Puerto Rico Department of Justice <u>2/</u>	TJP-40-92-012	Audit of Mecklenburg County, North Carolina	TOP-40-92-027
Audit of Puerto Rico Department of Justice <u>3/</u>	TJP-40-92-013	Audit of the Metropolitan Government of Nashville and Davidson County	TOP-40-92-028
Audit of South Carolina State Workers' Compensation Fund	TJP-40-92-014	Audit of the Medical University of South Carolina	TOP-40-92-029
Audit of Charlotte County, Florida	TJP-40-92-015	Audit of the South Carolina Governor's Office	TOP-40-92-030
Audit of South Carolina State College	TOF-40-92-005	Audit of the City of Jacksonville, Florida	TOP-40-92-031
Audit of the University of Mississippi	TOF-40-92-006	Audit of the Regional Organized Crime Information Center	TRIG-40-92-001
Audit of the Kentucky Domestic Violence Association	TOF-40-92-007	Audit of the Association of State Correctional Administrators	TJF-50-92-003
Audit of the University of Louisville, Kentucky	TOF-40-92-008	Audit of REJIS Commission	TJP-50-92-005
Audit of the Kentucky Domestic Violence Association	TOF-40-92-009	Audit of the Indiana State Police	TJP-50-92-006
Audit of the State of Florida	TOP-40-92-017	Audit of the Sangamon State University	TOF-50-92-006
Audit of the City of Birmingham, Alabama	TOP-40-92-018	Audit of the University of Akron, Ohio	TOF-50-92-007
Audit of the City of Miami, Florida	TOP-40-92-019	Audit of Pittsburgh State University, Kansas	TOF-50-92-008
Audit of the City of Orlando, Florida	TOP-40-92-020	Audit of TASC, Inc.	TOF-50-92-009
Audit of the College of Charleston, South Carolina	TOP-40-92-021	Audit of the Michigan Department of Management and Budget <u>4/</u>	TOP-50-92-010
Audit of the South Carolina Governor's Office	TOP-40-92-022	Audit of Marion County, Indiana	TOP-50-92-011
Audit of the City of Fort Lauderdale, Florida	TOP-40-92-023	Audit of Marion County, Indiana	TOP-50-92-012
Audit of Jefferson County Fiscal Court	TOP-40-92-024	Audit of Marion County, Indiana	TOP-50-92-013
Audit of Bibb County, Georgia	TOP-40-92-025	Audit of Marion County, Indiana	TOP-50-92-014
		Audit of Marion County, Indiana	TOP-50-92-015
		Audit of the City of Minneapolis, Minnesota	TOP-50-92-016
		Audit of the State of Minnesota	TOP-50-92-017

1/ Total Questioned Costs - \$35

2/ Total Questioned Costs - \$74,662

3/ Total Questioned Costs - \$58,220
Unsupported Costs - \$20,936

4/ Total Questioned Costs - \$525,815

Audit of the Mid-States Organized Crime Information Center	TRIG-50-92-001	Audit of the Police Foundation	TJF-20-92-041
Audit of the Attorney General, Wyoming	TJP-81-92-002	Audit of the Institute for Behavior and Health	TJF-20-92-042
Audit of Regis College, Denver, Colorado	TOF-81-92-001	Audit of the National Sheriff's Association	TJF-20-92-043
Audit of the City of San Antonio, Texas	TOP-80-92-002	Audit of CF Productions Inc.	TJF-20-92-044
Audit of the Arkansas Department of Human Services	TOP-80-92-003	Audit of the Metropolitan Assistance Corporation	TJF-20-92-045
Audit of the City of San Antonio, Texas	TOP-80-92-004	Audit of the Police Executive Research Forum	TJF-20-92-046
Audit of Dallas County, Texas	TOP-80-92-005	Audit of the National Center for Missing and Exploited Children	TJF-20-92-047
Audit of Dallas County, Texas	TOP-80-92-006	Audit of the Police Executive Research Forum	TJF-20-92-048
Audit of the State of Colorado	TOP-81-92-007	Audit of the National Center for Neighborhood Enterprise	TJF-20-92-049
Audit of City of Aurora, Colorado	TOP-81-92-008	Audit of the National Coalition of State Juvenile Justice Advisory Groups	TJF-20-92-050
Audit of the City and County of Denver, Colorado	TOP-81-92-009	Audit of the Institute for Social Analysis	TJF-20-92-051
Audit of Pennington County, South Dakota	TOP-81-92-010	Audit of the Vera Institute of Justice	TJF-20-92-052
Audit of the State of South Dakota <u>1/</u>	TOP-81-92-011	Audit of Aspen Systems Corporation	TJF-20-92-053
Audit of the Oglala Sioux Tribe	TOP-81-92-012	Audit of the Boys and Girls Clubs of America	TJF-20-92-054
Audit of the City of Pueblo, Colorado	TOP-81-92-013	Audit of the National Coalition of State Juvenile Justice Advisory Groups	TJF-20-92-055
Audit of the State of Utah	TOP-81-92-014	Audit of the DC Public Safety Cluster	TJP-20-92-003
Audit of the State of New Mexico Department of Finance and Administration	TOP-81-92-016	Audit of the University of Maryland System	TOF-20-92-006
Audit of the City of Bismarck, North Dakota	TOP-81-92-017	Audit of Johns Hopkins University	TOF-20-92-007
Audit of the State of Louisiana	TOP-81-92-019	Audit of Johns Hopkins University	TOF-20-92-008
Audit of the State of Oklahoma	TOP-81-92-022	Audit of the City of Philadelphia, Pennsylvania	TOP-20-92-013
Audit of Dallas County, Texas	TOP-81-92-024	Audit of the State of Vermont	TOP-20-92-014
Audit of the New Mexico Youth Authority Department	TOP-81-92-032	Audit of the City of Hartford, Connecticut	TOP-20-92-015
Audit of the Professional Development and Training Center	TJF-20-92-034	Audit of the Arlington County, Virginia	TOP-20-92-016
Audit of the Institute for Experimental Pyschiatry	TJF-20-92-035	Audit of the Arlington County, Virginia	TOP-20-92-017
Audit of the Institute for Experimental Psychiatry	TJF-20-92-036	Audit of the State of New Hampshire	TOP-20-92-018
Audit of the Institute for Experimental Psychiatry	TJF-20-92-037	Audit of the County of Nassau, New York	TOP-20-92-019
Audit of the Project Reach Youth, Inc.	TJF-20-92-038	Audit of Jersey City, New Jersey	TOP-20-92-020
Audit of the Cities in Schools, Inc.	TJF-20-92-039	Audit of the City of Willmington, Delaware	TOP-20-92-021
Audit of the Trust for the Bicentennial of the U.S. Constitution	TJF-20-92-040	Audit of the New England State Police Information Network	TRIG-20-92-002
		Audit of Spiritual Dimension	TJF-90-92-017
		Audit of the Oregon Law Related Education Program	TJF-90-92-018

1/ Total Questioned Costs - \$1,260

Audit of the Constitutional Rights Foundation	TJF-90-92-019	Audit of the Gila River Indian Community	TOP-90-92-047
Audit of the Arizona Department of Public Safety	TJP-90-92-003	Audit of the Nez Perce Tribe	TOP-90-92-048
Audit of the Hawaii Department of Attorney General	TJP-90-92-004	Audit of the University of California at Berkeley	TOP-90-92-049
Audit of the County of Trinity, California	TOP-90-92-030	Audit of the Commonwealth of the Northern Mariana Islands	TOP-90-92-051
Audit of the State of Kosrae, Federated States of Micronesia	TOP-90-92-031	Audit of the Commonwealth of the Northern Mariana Islands	TOP-90-92-051
Audit of Spokane County, Washington	TOP-90-92-032	Audit of Hopi Tribe, Arizona	TOP-90-92-052
Audit of Multnomah County, Oregon	TOP-90-92-033	Audit of the Hawaii Department of Land and Natural Resources	TOP-90-92-053
Audit of Marion County, Oregon	TOP-90-92-034	Audit of the City of Winslow, Arizona	TOP-90-92-054
Audit of the City of Tempe, Arizona	TOP-90-92-035	Audit of the County of Imperial, California	TOP-90-92-055
Audit of the State of Pohnpei, Federated States of Micronesia	TOP-90-92-036	Audit of the County of Humboldt, California	TOP-90-92-056
Audit of the County of Maui, Hawaii	TOP-90-92-037	Audit of the City of Scottsdale, Arizona	TOP-90-92-057
Audit of the Nez Perce Tribe	TOP-90-92-038	Audit of the County of Contra Costa, California	TOP-90-92-058
Audit of the State of Alaska	TOP-90-92-039	Audit of Pima County, Arizona	TOP-90-92-059
Audit of the County of Nevada, California <u>1/</u>	TOP-90-92-040	Audit of the University of Alaska	TOP-90-92-060
Audit of the County of Fresno, California	TOP-90-92-041	Audit of Marion County, Oregon	TOP-90-92-061
Audit of the University of California, San Francisco	TOP-90-92-042	Audit of the City of Oakland, California	TOP-90-92-062
Audit of the City of Merced, California	TOP-90-92-043	Audit of the City and County of Honolulu, Hawaii	TOP-90-92-063
Audit of the Clackamas County, Oregon	TOP-90-92-044	Audit of the American Samoa Government	TOP-90-92-064
Audit of the Idaho Department of Law Enforcement <u>2/</u>	TOP-90-92-045	Audit of the County of El Dorado, California	TOP-90-92-065
Audit of County of Kern, California	TOP-90-92-046	Audit of Grays Harbor County, Washington	TOP-90-92-066
		Audit of the County of Orange, California	TOP-90-92-067
		Audit of Clackamas County, Oregon	TOP-90-92-068

1/ Total Questioned Costs - \$850

2/ Total Questioned Costs - \$14

Appendix 4

FINAL INSPECTION REPORTS ISSUED

April 1, 1992 - September 30, 1992

Control and Monitoring of Background Investigations by Security and
Emergency Planning Staff

Internal Control Systems in the Department of Justice

Management Control and Reporting of Advisory and Assistance Service
Procurements in the Department of Justice

Office of Special Investigations in the Criminal Division

Coordination of the Department of Justice Asset Forfeiture Program by
Executive Office for Asset Forfeiture

Preseizure Planning in the Department of Justice's Asset Forfeiture Program

Competition Advocacy Program

Office of Inspections in the Drug Enforcement Administration

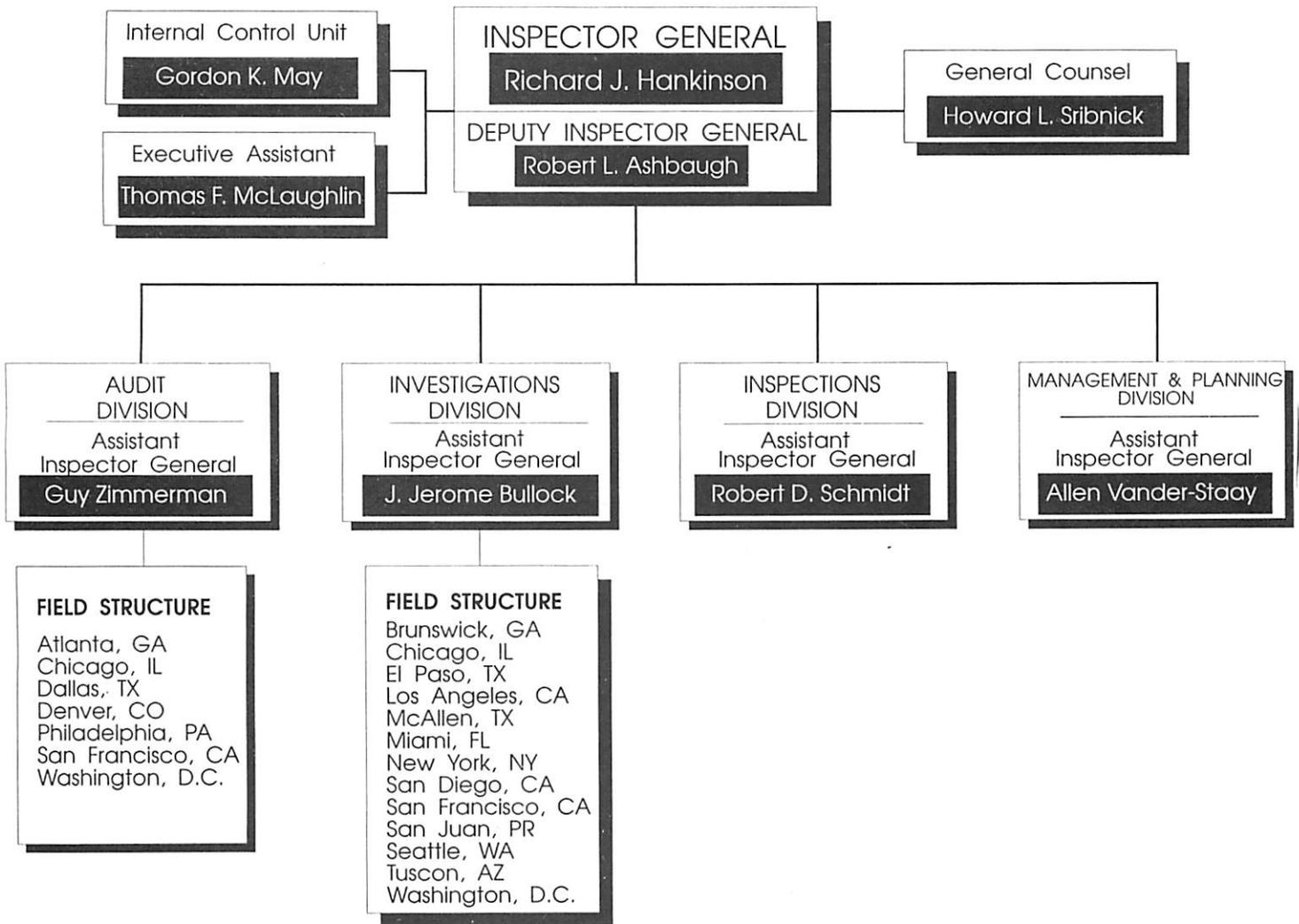
Expert Witnesses

Office of Internal Affairs in the Bureau of Prisons

Grants Management in the Community Relations Service

Modernization and Repair Projects in the Bureau of Prisons

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