

Office of the Inspector General Semiannual Report to Congress

April 14, 1989 - September 30, 1989





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

October 25, 1989

Honorable Dick Thornburgh
Attorney General
Department of Justice
Washington, D.C. 20530

Dear Mr. Thornburgh:

The Department of Justice's Office of the Inspector General was created on April 14, 1989, as mandated by the Inspector General Act Amendments of 1988 (Public Law 100-504). The Act states that each Inspector General shall, not later than April 30 and October 31 of each year, prepare a report summarizing the Office's activities.

It is with pleasure that we submit to you our Semiannual Report to the Congress for the period April 14, 1989 through September 30, 1989. The Office of the Inspector General takes pride in its accomplishments in the Administration's efforts to combat waste, fraud and abuse in Government programs.

Respectfully submitted,

Anthony C. Moscato
Anthony C. Moscato
Acting Inspector General

Enclosure

EXECUTIVE SUMMARY

The Department of Justice's Office of the Inspector General (OIG) was established on April 14, 1989, pursuant to the Inspector General Act Amendments of 1988 (Public Law 100-504). The Act transferred and consolidated nine of the Department's audit, investigation and inspection elements into a single office with the responsibility for implementing the statutory requirements set forth in the Inspector General Act of 1978 and its subsequent amendments. This report, which covers the period from April 14, 1989 through September 30, 1989, presents the initial achievements of the Justice Department's OIG in meeting the intent of Congress and the Administration in achieving efficient and effective operations in the Department.

During this period, the OIG issued 13 internal audit reports on programs and activities; 262 trustee reports encompassing \$28,802,106 in funds handled pursuant to bankruptcy proceedings; and 128 external reports totaling \$87,596,970 encompassing 509 Department contracts, grants and other agreements. Management has completed action resulting in the recovery or avoidance of costs amounting to \$457,500 and implemented 214 management improvement recommendations. Agency officials generally were responsive to our recommendations. In addition, OIG investigations of misconduct resulted in 32 criminal indictments, 32 successful prosecutions, and the receipt of \$71,407 in fines, recoveries and restitutions. Forty subpoenas were issued and 45 consensual monitorings were performed by the OIG to support these investigations. Finally, an Inspections function has been established with 7 inspections currently ongoing. A fiscal year 1990 inspection plan consisting of approximately 40 inspections is under review.

During this initial period of existence, while continuing to perform audits, investigations and inspections, the OIG has created a viable organizational and managerial structure to accomplish its goals. More specifically, we have:

- Established an interim organizational structure and transferred staff, budget and property from five Departmental components.
- Received a short-term delegation of law enforcement authorities from the Attorney General and submitted to the Attorney General a justification for the permanent delegation of law enforcement authority.
- Established and publicized Department-wide, a Hotline telephone number and post office box number for reporting allegations.
- Established a Security Program for OIG employees and initiated background investigations for almost 200 employees, allowing them access to law enforcement sensitive and classified information, when required by their work.

- Developed a complaint receipt mechanism and begun development of an automated audit, investigations and inspections tracking systems.
- Procured automated hardware and software to create an office automation system which will electronically link field and headquarters offices and, in addition, ensure that OIG staff have the necessary tools to perform their functions.
- Revised DOJ Order 2900.6, Audit Follow-up and Resolution Policy, to insert the OIG in the audit resolution process.
- Developed appropriate fund control and internal management/administrative procedures designed to ensure the effective and efficient operations of the office.
- Sought and received from the Office of Personnel Management approval to continue law enforcement retirement coverage for investigators.

Our goal is the establishment of an Inspector General's Office that can take its place among the finest in Government. Much has been done toward the achievement of that goal; yet much remains. We look to future semiannual reports for the opportunity to document continuing progress in this regard.

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
AUDIT	7
INVESTIGATIONS	17
INSPECTIONS	25
APPENDIX - AUDIT REPORTS ISSUED DURING THE PERIOD	27
I. INTERNAL AUDITS	27
II. TRUSTEE AUDITS	28
III. EXTERNAL AUDITS	35

INTRODUCTION

The mission of the Office of the Inspector General (OIG) is to provide leadership and assist management to: promote economy, efficiency, and effectiveness within the Department; enforce fraud, waste, abuse, and integrity laws and regulations of the United States within the Department; and bring to the criminal and civil justice system of the United States or any other forum of competent jurisdiction, those individuals or organizations involved in financial, operational or criminal misconduct relating to Department of Justice programs and operations.

The OIG organization consists of four functional elements. These are:

Audit, which conducts, reports and tracks the resolution of financial and performance audits of organizations, programs and functions within the Department, including expenditures made under Department contracts, grants and other agreements.

Investigations, which investigates violations of fraud, abuse and integrity laws which govern the Department, and operations which are financed by the Department; and develops such allegations for criminal prosecution, and civil or administrative actions.

Inspections, which performs program review, efficiency and compliance inspections of operations and programs within or financed by the Department.

Management and Planning, which includes planning, budget, finance, quality assurance and evaluation, personnel, training, procurement, automated data processing/network communications, and general support services.

STAFFING AND BUDGET

For fiscal year 1989, the OIG had available resources of 296 authorized permanent positions and 35 authorized reimbursable positions, 164 workyears and \$9,382,000. The OIG was established as of April 14, 1989, hence the funding and workyear levels represent approximately 6-months' of resources. The budget request submitted to Congress for fiscal year 1990 is for 310 permanent positions, 355 workyears (46 reimbursable) and \$21,671,000. The chart below reflects the current personnel ceiling by function.

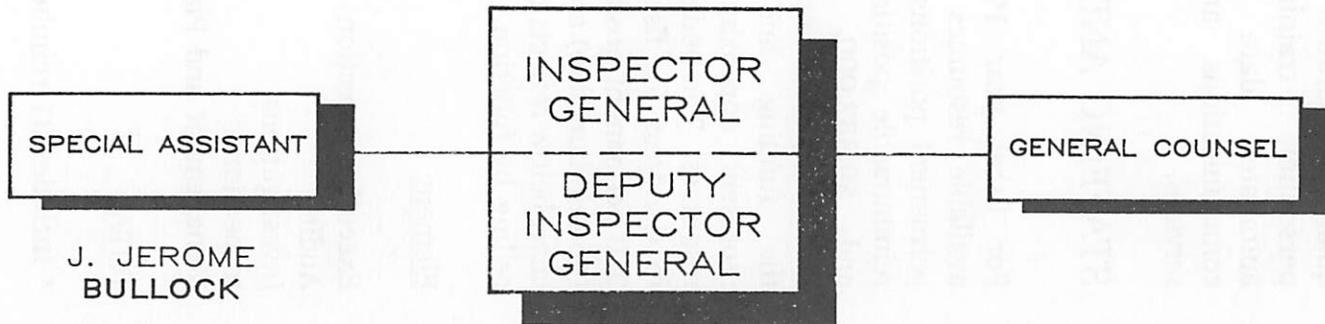
<u>Element</u>	<u>Ceiling</u>
Executive Direction	10
Audit	118*
Investigations	114
Inspections	65
Management and Planning	24
TOTAL	331

* Includes 31 reimbursable positions.

Office of the Inspector General

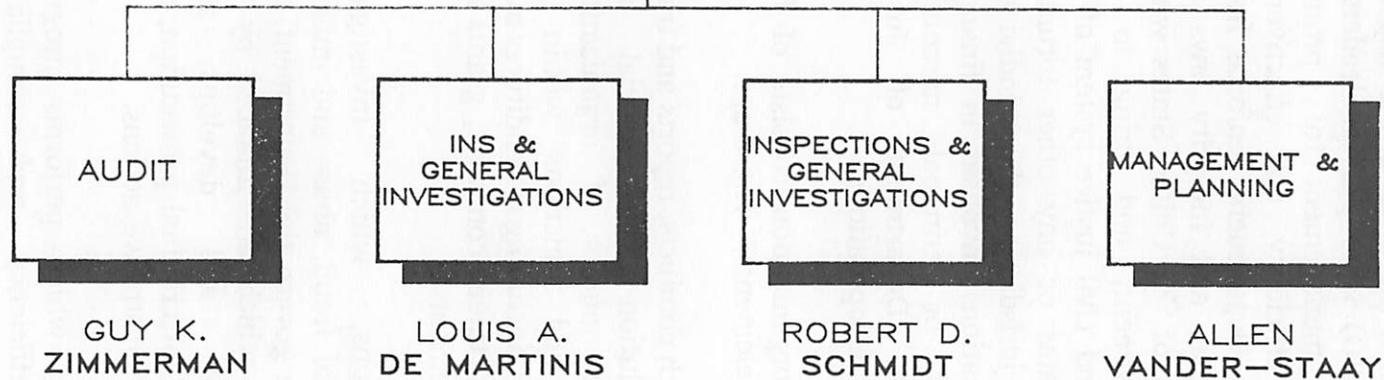
U. S. DEPARTMENT OF JUSTICE

ANTHONY C.
MOSCATO
Acting



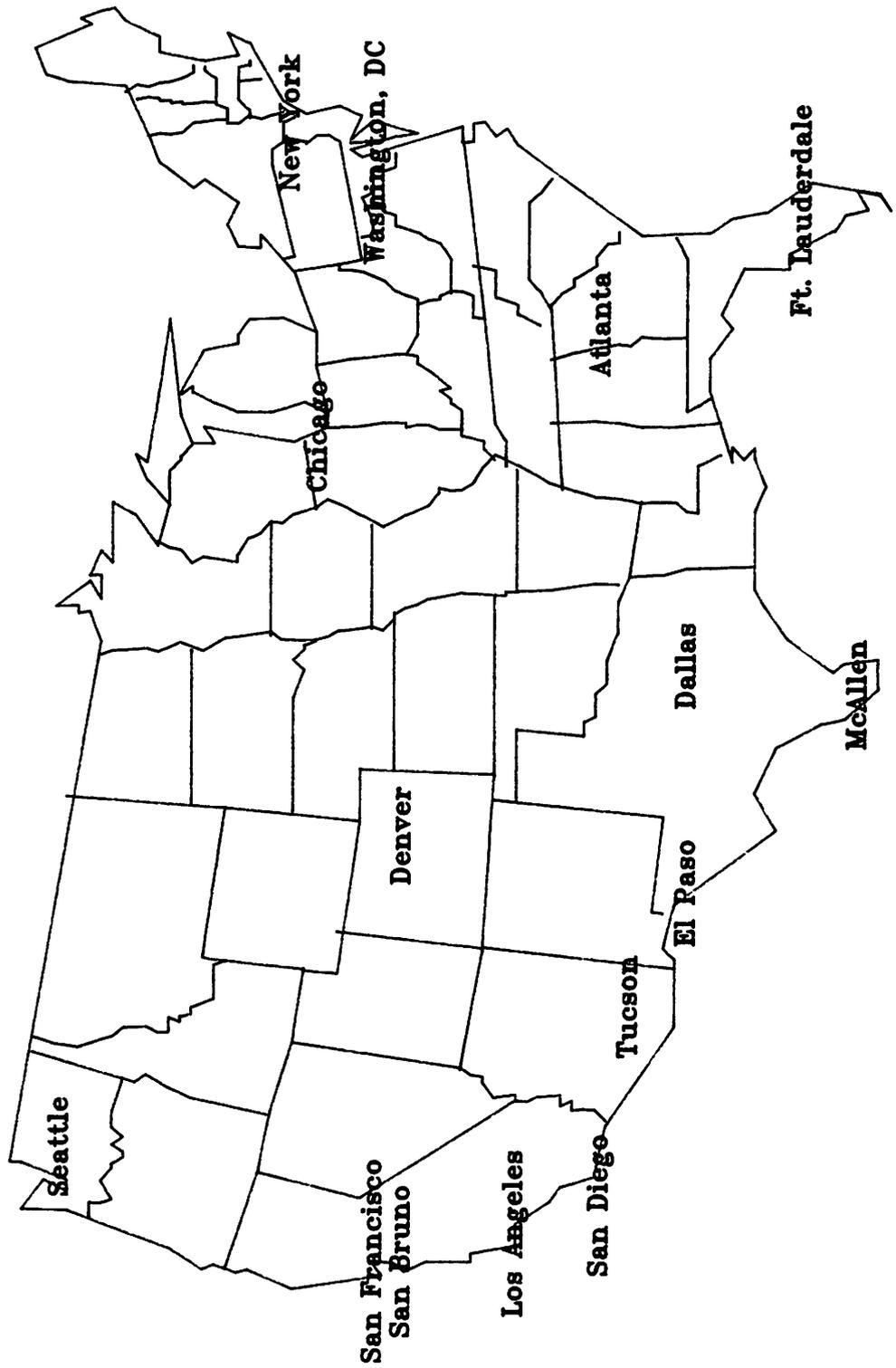
ROBERT L.
ASHBAUGH

ASSISTANT
INSPECTORS
GENERAL



INTERIM ORGANIZATIONAL STRUCTURE

Department of Justice Inspector General
Headquarters and Field Locations



Puerto Rico

PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY ACTIVITIES

During this reporting period, the OIG commented on numerous initiatives of the President's Council on Integrity and Efficiency (PCIE), including an assessment of the policy statement on external quality control reviews, various proposed accounting standards, and a draft PCIE data base of cumulative Inspector General audit and investigative findings.

In addition, the OIG participated in the PCIE interagency audit of Federal agency relocation assistance programs. The audit report will focus on the Department's controls over relocation services, with an emphasis on the contracts let with various relocation services companies.

The OIG ADP Audit Group participated with the PCIE in the development of a computer audit training curriculum which contains an inventory and individual descriptions of suggested training courses for both computer and staff auditors. The suggested courses are intended to serve as additional guidance to assist in developing individual training programs for staff members by providing a compendium of recommended courses for all individuals in the Inspector General community.

REVIEW OF LEGISLATION AND REGULATIONS

The Inspector General Act requires the Inspector General to review existing and proposed legislation relating to the programs and operations of the Department of Justice. Since its establishment, the OIG has evaluated a number of proposed legislative and regulatory matters.

Legislative Proposals

With respect to legislative reviews, the OIG commented on proposals made by Inspectors General from two other agencies seeking legislative authority to exercise basic law enforcement powers, a bill to revise administratively uncontrollable overtime (H.R. 215), a bill to require the reporting of certain payments made to consultants who aid in the application for Federal grants and assistance (H.R. 1345), and two bills to revise the Office of Inspector General for the Department of Defense, including the grant of testimonial subpoena power (H.R. 2361 and H.R. 2362). In addition, the OIG has addressed the procurement integrity features of the Federal Procurement Policy Act Amendments of 1988 (Pub. L. 100-679) in connection with the implementation of that Act.

Regulatory Matters

In addressing regulatory matters, the OIG has prepared and submitted a revised order that defines the Department's audit follow-up and resolution policy. This order formally inserts the OIG into the audit resolution process. In addition, the OIG completed a survey of the Department's regulations and orders that require revision to show the existence of the OIG and assure its proper role in Departmental activities and processes.

Statutory Constraints

Section 105 of the fiscal year 1989 Dire Emergency Supplemental Appropriations Act has had a substantial impact on the continued evolution of the OIG from its nine original, but separate, components into a fully cohesive and functionally discrete operation. Section 105 barred the use of any appropriations to "relocate, reorganize or consolidate any office . . . function . . . or other activity" of any Departmental component. This language, enacted in mid-June 1989, precluded further efforts by the OIG to consolidate offices and reduce duplicative rental costs; and to revise an interim organizational structure that, while adequate, requires further refinement.

OIG HOTLINE

The OIG Hotline became operational on July 24, 1989. The purpose of the Hotline is to provide a ready and confidential mechanism for Department employees and others to report allegations of misconduct and/or suspected fraud, waste and abuse. In addition to establishing the Hotline, the OIG has publicized its existence throughout the Department and has arranged for a post office box to receive written allegations.

Complaint Statistics

Complaints Received	1,016
Hotline (from 7/24/89)	59
Other Activity	957
Investigations Initiated	386
Investigations Monitored	373
Management Referrals	71
Those Requiring No Action	186

AUDIT

Audit provides balanced coverage of the Department by: conducting independent reviews of Department organizations, programs, and functions; conducting audits of Departmental automated data processing systems and financial management information systems; and conducting or reviewing 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.

Audits are performed in consonance with an approved workplan which 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. Thus, adherence to the requirements of OMB Circular A-73 and the audit workplan ensures the maximum utilization of resources while providing the broadest 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 (EOUST), examine the internal controls

and cash management practices of panel and standing trustees across the country. External audit work involves the review, coordination and, in certain limited circumstances, the performance of audits of State and local governments and nonprofit organizations for which the Department has cognizance under the provisions of the Single Audit Act of 1984 and OMB Circular A-110.

SIGNIFICANT INTERNAL AUDITS

Special Audit of the United States National Central Bureau - INTERPOL

At the request of the Attorney General, an audit was conducted of the United States National Central Bureau (USNCB). The USNCB is one of the primary conduits for the transfer of international police information among law enforcement agencies. The purpose of the audit was to provide an assessment of the financial and programmatic activities of USNCB, with a focus on the financial status and efficiency and effectiveness of operations. The audit disclosed that USNCB was not conducting analyses of patterns of criminal activity, as required under the Code of Federal Regulations. Further weaknesses were noted in the USNCB's coordination efforts with law enforcement agencies. In addition, the USNCB was not collecting authorized user fees and was delinquent in paying calendar year 1988 dues to INTERPOL. USNCB did not properly prepare an Automated

Information Systems (AIS) plan, and had inadequate controls over access to its information data base as well as inadequate AIS security. Since this was a special purpose audit report, it did not include recommendations.

The Payment and Obligation Modules in the Financial Management Information System

The Financial Management Information System (FMIS) is a computerized, general purpose accounting and reporting facility maintained in the Justice Management Division (JMD), and used in various capacities by a number of Departmental components. An audit was performed of the Payment and Obligation Modules of FMIS to ascertain the effectiveness of the internal accounting controls for processing payments and recording expenditures, and to evaluate the automatic data processing general and application controls in place. Several internal control weaknesses existed which could expose the Department to the risk that a material error, irregularity, or fraud could occur in the processing of a payment through FMIS and go undetected. General control weaknesses were noted in the areas of segregation of functions, computer security, program change and modification procedures, and documentation. Because of the pervasive effects of the general control weaknesses, the FMIS application controls did not provide reasonable assurance that payment and obligation data were accurate, timely, and complete. Further, JMD did not have a centralized data base administrator with the responsibility for the design, consolidation, integration, operation, and maintenance of FMIS. OIG auditors recommended that the

JMD: improve FMIS documentation and procedures for program changes and modifications; segregate functions within FMIS to properly safeguard assets from waste, fraud, and abuse; and appoint a Facility Security Officer.

The Bureau of Prisons' Procurement of Community Treatment Center Services

At the request of the Bureau of Prisons (BOP), a follow-up audit was conducted of the procurement of Community Treatment Center (CTC) services. The purpose of the audit was to determine whether the BOP had developed and implemented sufficient policies and procedures to address our June 1986 audit recommendations. The latest audit disclosed that BOP significantly improved its management of the CTC contracting process and enhanced its training program for contract specialists. In our opinion, these actions improved BOP's compliance with applicable procurement regulations and strengthened internal controls over CTC contract administration. However, several areas were identified in which improvements were needed. Specific recommendations included the need to establish objectives before negotiating pricing actions, document contract negotiations in price negotiation memoranda as required by the Federal Acquisition Regulations, and award CTC contracts in a more timely manner. Further, the OIG recommended that BOP expand the certification process for contractor invoices and improve the documentation of operational reviews of the Community Program Managers' CTC contracting activities.

Unemployment Compensation Procedures and Controls in the Justice Management Division and the Federal Bureau of Investigation

An audit was conducted of the unemployment compensation program in the JMD and the Federal Bureau of Investigation (FBI) to determine whether adequate procedures and controls were implemented to prevent ineligible former employees from receiving unemployment compensation. The audit disclosed several significant weaknesses that impinged on the effectiveness of the program, including the fact that State Employment Security Agencies (SESAs) were not provided with complete, accurate, and timely wage and separation information. The immediate impact of this nondisclosure is that the SESAs decided eligibility for unemployment compensation based on representations made by the claimant rather than by JMD or FBI. The audit recommended that the JMD and the FBI: establish sufficient internal control procedures for the provision of information to the SESAs, review benefit determinations, and verify charges.

The Drug Enforcement Administration's Automatic Data Processing General Controls

The OIG performed a general controls audit of the automatic data processing environment of the Drug Enforcement Administration (DEA) to determine whether they were designed according to management direction and applicable legal requirements. The audit focused on the general computer controls associated with computer security, systems

development, and systems software controls relating to data administration, and disclosed several weaknesses. OIG auditors recommended that DEA strengthen controls in the areas of: systems development life cycle activities; administration and control over passwords for DEA's data base management system; password holders' security clearances; ADP contingency planning; procedures for off-site data backup; system software parameters; and access to the DEA Data Center tape library. Further, it was recommended that DEA improve the cost effectiveness of the DEA Data Center and standardize tables in the data base management system.

TRUSTEE AUDITS

Audit has contributed significantly to the integrity of the bankruptcy system by performing financial audits of trustees under a reimbursable agreement with EOUST. During the reporting period, 262 trustee reports were issued encompassing \$28,802,106. Financial and compliance audits are performed of Chapter 12 family farmer trustees and Chapter 13 standing trustees to evaluate: the adequacy of the trustees' accounting systems and related internal controls, their compliance with major statutes which 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, two other types of reviews are performed of Chapter 7 panel trustees. Operational surveys of recently appointed Chapter 7 trustees are performed to provide the U.S. Trustees with an overview of weaknesses or potential problem areas.

Cash management reviews of Chapter 7 trustees assess the accounting and internal control systems employed by individual panel trustees in the high-risk area of cash management.

EXTERNAL AUDITS

The Single Audit Act of 1984 and OMB Circulars A-128 and A-110 require recipients of Federal funds to arrange for an audit of their activities. During this period, 128 external reports were issued encompassing \$87,596,970 included 509 Department contracts, grants and other agreements. These audits report on financial activities, compliance with applicable laws, and in many cases the adequacy of internal controls over Federal expenditures of those recipients. Reports on organizations over which the Department is cognizant or which have a preponderance of Departmental funds are reviewed to ensure they comply with the Comptroller General's audit standards. In certain limited circumstances, the OIG performs audits of State and local governments, nonprofit organizations, and Departmental contracts.

AUDIT FOLLOW-UP ACTIVITIES

OMB Circular A-50, "Audit Follow-up," requires audit reports to be resolved within 6 months of the audit report issuance date. The status of open audit reports are continuously monitored to track the audit resolution and closure process. As of September 30, 1989, the OIG had resolved 351 audit reports and was monitoring the resolution process of 95 open audit reports. Of this latter number, 57 were over 6 months old but

resolved. Thus, there are no unresolved audit reports over 6 months old. The OIG, as part of the audit follow-up process, also captures completed management actions as shown in Chart 2.

Pursuant to DOJ Order 2900.6, the Department has created an Audit Resolution Committee to which audit reports in disagreement are referred for resolution. During this period, the OIG was in disagreement with a bureau concerning two audit recommendations. The matter was referred to the Deputy Attorney General as Chairman of the Committee who directed the bureau to implement the recommendations contained in the audit report.

Special Audits

During the period prior to April 14, 1989, at the request of the Attorney General, the Departmental Audit Staff performed Special Audits of the INS and USMS. The purpose of these audits was to provide the Attorney General with a financial and programmatic overview of the two organizations. Because of the purpose of the audits and the tight time constraints (6 weeks) under which they were conducted, the reports did not contain recommendations and are not, therefore, included in the formal follow-up process. However, the OIG is following up through a series of detailed audits related to the special audits' findings. We are currently performing an audit of the National Prisoner Transportation System and plan an audit of seized assets management in the USMS. In the INS, we are currently reviewing the accounting systems and controls over naturalization certificates. We plan to perform audits of INS

procurement and use of scheduled overtime. In addition, we plan Department-wide audits of the use of aircraft and the asset seizure and forfeiture tracking system. Those audits

will include both USMS and INS activities. The Inspector General will also meet and discuss the special audit reports with the new heads of the INS and USMS.

Chart 1

OPEN AUDIT REPORTS OVER 6 MONTHS

<u>Type of Report</u>	<u>Resolved Reports</u>	<u>Unresolved Reports</u>	
		<u>No/Inadequate Response</u>	<u>In Disagreement</u>
Internal	21	0	0
External DOJ Activities	35	0	0
Trustee	1	0	0
Total Reports	57	0	0

Chart 2

COMPLETED MANAGEMENT ACTIONS

	<u>Internal</u>	<u>Trustee</u>	<u>External</u>	<u>Total</u>
Questioned Costs				
Waived	\$ 1,822	\$ 1,775	\$ 1,406,763	\$ 1,410,360
Adjusted	\$ 3,300,000	0	\$ 216,828	\$ 3,516,828
Offset	0	0	0	0
Recovered	\$ 6,575	\$ 2,867	\$ 14,858	\$ 24,300
Compromised	0	0	0	0
Costs Saved	\$ 58,200	0	0	\$ 58,200
Costs Avoided	\$ 375,000	0	0	\$ 375,000
Management Improvements Implemented	121	25	68	214

MANAGEMENT MEMORANDA

Management memoranda are used to convey to Department management those areas of immediate concern which surface during an audit.

Five management memoranda were issued during this period. Three were to the Commissioner, Immigration and Naturalization Service (INS) concerning the INS' South Texas Enhancement Plan, the obligation and payment modules of INS' Financial Accounting and Control System, and unaccounted for Certificates of Naturalization and Citizenship in INS' Miami District Office.

The other two memoranda were sent to: (1) the Assistant Attorney General of the Land and Natural Resources Division regarding the use of expert witness agreements to obtain accounting services; and (2) the United States Trustee, Region XIII concerning the treatment of exempt assets in the District of Nebraska.

DEBT COLLECTION

The Supplemental Appropriations and Rescissions Act of 1980 (P.L. 96-304) requires reporting on debt collection activities by the Inspectors General. The Department of Justice reports on SF 220-Schedule 9, its receivables to the OMB and the Treasury Department on November 15 of each year. At present, these figures are in the process of finalization across the Department. Once the reports are submitted, the OIG will consolidate them and submit a report under separate cover. In addition, the OIG will work with the Department to arrange a semiannual consolidation of these figures for future semiannual reports.

AUDIT STATISTICS

AUDITS WITH QUESTIONED COSTS APRIL 14, 1989 - SEPTEMBER 30, 1989

	<u>NUMBER OF AUDIT REPORTS 1/</u>	<u>TOTAL QUESTIONED COSTS (INCLUDING UNSUPPORTED COSTS)</u>	<u>UNSUPPORTED COSTS</u>
Audit reports on which no management decision was made by the beginning of the period.	7	\$ 84,856	\$ 17,468
Audit reports issued during the period.	16	\$1,318,575	\$1,206,630
Audit reports needing management decision during the period.	23	\$1,403,431	\$1,224,098
Audit reports on which management decisions were made during the period:			
- Amounts management agreed to recover (disallowed).	13	\$ 231,335	\$ 101,519
- Amounts not sustained (not disallowed).	0	0	0
Audit reports with no management decision at the end of the period.	10	\$1,172,096	\$1,122,579

1/ The number of reports may add to more than the total number of reports issued. This occurs when management has taken different types of action on a single report.

**AUDITS WITH FUNDS RECOMMENDED
TO BE PUT TO BETTER USE
APRIL 14, 1989 - SEPTEMBER 30, 1989**

	<u>NUMBER OF AUDIT REPORTS 1/</u>	<u>FUNDS RECOMMENDED TO BE PUT TO BETTER USE</u>
Audit reports on which no management decision was made by the beginning of the period.	2	\$387,292
Audit reports issued during the period.	2	\$ 4,278
Audit reports needing management decision during the period.	4	\$391,570
Audit reports on which management decisions were made during the period:		
- Amounts management agreed to put to better use.	4	\$389,570
- Amounts not agreed to be put to better use.	1	\$ 2,000 2/
Audit reports with no management decision at the end of the period.	0	0

1/ The number of reports may add to more than the total number of reports issued. This occurs when management has taken different types of action on a single report.

2/ During the resolution process, Audit agreed with the auditee's proposed alternative which lowered the amount of funds to be put to better use.

**AUDITS INVOLVING RECOMMENDATIONS
FOR MANAGEMENT IMPROVEMENTS
APRIL 14, 1989 - SEPTEMBER 30, 1989**

	<u>NUMBER OF AUDIT REPORTS 1/</u>	<u>TOTAL MANAGEMENT IMPROVEMENTS</u>
Audit reports on which no management decision was made by the beginning of the period.	21	149
Audit reports issued during the period.	51	221
Audit reports needing management decision during the period.	72	370
Audit reports on which management decisions were made during the period:		
- Number management agreed to implement.	49	253
- Number not agreed to implement.	1 <u>2/</u>	4
Audit reports with no management decision at the end of the period.	25	113

1/ The number of reports may add to more than the total number of reports issued. This occurs when management has taken different types of action on a single report.

2/ Audit is in disagreement with the auditee; however, the audit is not 6 months old. Efforts are being made to resolve this audit.

INVESTIGATIONS

The mission of OIG Investigations is to investigate fraud, waste, and abuse, including the investigation of allegations of corruption, serious misconduct, and violation of integrity laws which govern the Department. It also investigates operations which are financed by the Department and develops cases for criminal prosecution and civil or administrative action.

Prior to the establishment of the OIG, the Office of Professional Responsibility (OPR) was responsible for all misconduct investigations in the Department. The Inspector General Act Amendments of 1988 directed that allegations relating to employees in attorney, criminal investigative and law enforcement positions be referred to the OPR. Subsequent to the establishment of the OIG, a Memorandum of Understanding was signed with OPR which provides that OIG resources, under the direction and supervision of OPR, can be used to investigate allegations against individuals in these positions. As a practical matter, this arrangement has meant that the OIG staff generally will inquire, in support of OPR, into allegations against agents and law enforcement personnel in the Immigration and Naturalization Service (INS), the Bureau of Prisons (BOP), and the U.S. Marshals Service (USMS). OPR continues to handle, either itself or with the assistance of other Departmental investigative resources, allegations against attorneys, special agents, or law enforcement personnel in the other components of the Department. Allegations involving misconduct against employees in other job categories and

fraud against the Department and its programs are the direct responsibility of the OIG.

In addition, the OIG refers some cases to program offices which are minor, non-criminal in nature and involve administrative matters. These cases, hereinafter referred to as monitored cases, are subject to the supervision, control and review of the OIG to ensure they are properly handled.

The discussion and charts that follow include activities begun prior to but completed after the creation of the OIG as well as those conducted entirely after April 14, 1989.

SIGNIFICANT INVESTIGATIONS

Embezzlement

-- A Department employee stole money order fees attached to applications filed by aliens for INS amnesty benefits. OIG investigation disclosed that 15 separate money orders were altered enabling the subject to embezzle over \$2,000. He was arrested by OIG agents, indicted and found guilty on seven counts. The subject employee was sentenced to serve 60 days in a half-way house, with 3 years probation conditioned upon performing 250 hours of community service and agreeing never to seek future Federal employment.

Bribery

-- An immigration inspector was approached by an acquaintance and offered money to allow the acquaintance and his associates to transport narcotics through the inspector's lane at a port of entry facility. The inspector reported the bribe offer to the OIG and agreed to work undercover posing as a corrupt government employee. A 2-month undercover operation culminated in the arrest of six defendants and the seizure of 1,488 pounds of marijuana (valued at \$1,190,400), three motor vehicles, and \$34,980 in cash bribe money paid to the cooperating inspector. The defendants were indicted on 12 counts each. The trial date has yet to be set.

-- The OIG received information substantiated through consensually monitored conversations that a legalization adjudicator had accepted bribes from Mexican aliens for fraudulent legalization applications. The subject employee was arrested after accepting \$400 for applications from OIG undercover agents. The subject subsequently entered a guilty plea and was sentenced to 8 months in jail, assessed a supervised special release term of 3 years, and ordered to perform 150 hours of community service in lieu of a fine.

-- An inmate at a penitentiary bribed a BOP employee with a round trip airline ticket for a vacation in Denver, Colorado. In return, the employee brought packages that contained contraband into the institution. The employee discussed the trip in a telephone conversation with the inmate, after the inmate had agreed to cooperate and permit the call to be

recorded. The case is now under consideration for prosecution.

-- A naturalized citizen was indicted for the bribery of an INS agent and an OIG agent, posing as the INS agent's supervisor. The subject originally sent \$500 by mail to an INS office along with a foreign arrest warrant for the individual that he wanted to have deported. The subject later gave \$1,000 each to the INS and OIG agents to further the process and was arrested and indicted on bribery charges. He was arraigned and a trial date is set for October 1989.

-- An INS legalization office clerk, along with three other individuals, was arrested on bribery charges by OIG agents. The subject received \$1,800 in bribe money to produce temporary alien resident cards for undocumented aliens that were ineligible to receive benefits. The other three defendants all conspired and acted as facilitators in the scheme to channel the bogus immigration documents to the aliens. All defendants were indicted by a Federal grand jury. The subject employee was sentenced to 3 months incarceration and 5 years probation. Two civilians were sentenced to 5 years probation and the third pled guilty and will be sentenced in October 1989.

-- A legal permanent resident offered an INS special agent a \$15,000 bribe to obtain four "green cards." The agent reported the bribe offer to the OIG and an investigation led to the arrest and indictment of two legal permanent residents on bribery charges. A down payment of \$7,500 was seized at the time of the arrests. A trial date is set for November 1989.

Fraud

-- Information was received that an immigration inspector used his position to grant residency status to his nephew's daughter, a status which she was not entitled to receive. In order to create legitimacy, the subject falsified information on INS forms used in connection with the application process. The OIG substantiated the case and the matter was referred to INS management for administrative discipline.

-- Over a 2 year period, a personnel clerk, who also served as the office timekeeper, fraudulently claimed and was paid over \$11,000 in fictitious overtime. Investigation led to the subject's indictment, arrest, and conviction on fraud charges. The subject was relieved of her duties, sentenced to 3 years probation, 100 hours of community service, and ordered to pay restitution.

-- A supervisory data input clerk was allowed to input her own time and attendance data into the payroll system. The subject falsified the data and was paid \$1,500 in fictitious overtime. Prosecution was declined and the OIG made its first referral under the Program Fraud Civil Remedies Act for the recovery of double damages.

-- An investigation substantiated that a Department employee used her position to facilitate the processing of a fraudulent visa petition for her husband. During the course of the investigation, it was determined that the employee's husband was a fugitive with an outstanding warrant for the sale of narcotics. Both the employee and her husband were arrested by OIG agents.

The subject employee pled guilty to making false statements and was granted deferred prosecution. The husband was convicted of false statements and sentenced to serve 4 years imprisonment with 6 years probation.

Theft

-- One of the USMS district offices experienced a series of thefts over a period of 2 to 3 years which resulted in the loss of property and cash. After a recent loss of \$2,000 in seized cash from a walk-in safe, an OIG agent conducted an investigation which identified a suspect. A confession was obtained after the employee volunteered to take a polygraph examination. The employee was indicted and has resigned.

-- A food service administrator at a penitentiary sold prime rib of beef from the government warehouse at approximately \$1.00 per pound to a BOP employee group planning a banquet. The beef had been purchased with government funds appropriated to feed inmates. Other items on the menu that were provided without payment from the inmate food stocks included broccoli with cheese sauce and an ice sculpture used as decoration. This was referred to management for disciplinary action against personnel involved.

Abuse

-- A male employed by the BOP at a Metropolitan Correctional Center was observed by another employee acting suspiciously. The concerned employee went into a small side room and found a female inmate lying on a mattress that had been placed on the floor. A forensic

examination showed evidence of sperm, and, when confronted, the employee admitted having sexual relations with the inmate. The employee was charged by a Federal grand jury with sexual abuse of a ward of the government.

Alien Smuggling

-- An immigration inspector was suspected of allowing narcotics and aliens to enter the United States undetected through his assigned inspection lane at a port of entry. An OIG investigation led to the subject's arrest and indictment on alien smuggling and harboring charges. The subject pled guilty to one count of alien smuggling, was sentenced to 2 years supervised probation, and resigned.

Drugs

-- An employee was dismissed from the Federal Law Enforcement Training Center at Glynco, Georgia, for academic failure. While departing the airport at Jacksonville, Florida, the subject left a suitcase behind which was determined to contain narcotic drug paraphernalia and marijuana residue. The subject employee was ordered to undergo drug testing but refused. After prosecution was declined, she resigned from Federal service while action to terminate her employment was in process.

-- An OIG investigation was predicated upon the allegation that a student aide was involved in the use and sale of illegal drugs. The investigation substantiated the allegation. After prosecution was declined, the subject's temporary appointment was terminated.

-- A cooperating employee at an INS detention facility assisted the OIG by participating in an undercover operation to identify individual employees and contractor employees involved in the sale of controlled substances. The investigation covered a 6 month period and resulted in the indictment of nine individuals for selling controlled substances to the undercover operative. Eight individuals pled guilty to a reduced charge of possession of a controlled substance and one individual was acquitted by a jury. Additionally, five unindicted contract security guards and one temporary employee were removed from their positions at the facility. Two of the convicted individuals were sentenced to 2 months imprisonment, 3 years of supervised probation, and ordered to undergo drug and alcohol counseling. Five of the convicted individuals were sentenced to 3 years of supervised probation and ordered to undergo drug and alcohol counseling. The eighth individual was sentenced to a 1 year suspended sentence and 3 years probation.

INVESTIGATIVE STATISTICS 1/

OIG CONDUCTED INVESTIGATIONS

Cases Active (as of April 14, 1989).....	477
Cases Opened.....	230
Cases Closed.....	274
Cases Pending.....	433
Cases Referred for Prosecution.....	105
Cases Accepted.....	53
Cases Declined.....	43
Cases Pending.....	9
Indictments/Informations/Criminal Complaints.....	32
Convictions/Pleas.....	32
Civil Filings.....	0
Fines/Recoveries/Restitutions.....	\$71,407

1/ 23 of the pending cases reported on the following two tables are joint OIG/OPR jurisdiction.

**OIG INVESTIGATIONS CONDUCTED IN
SUPPORT OF THE OFFICE OF PROFESSIONAL
RESPONSIBILITY 1/**

Cases Active (as of April 14, 1989).....	245
Cases Opened.....	156
Cases Closed.....	181
Cases Pending.....	220
Cases Referred for Prosecution.....	39
Cases Accepted.....	9
Cases Declined.....	24
Cases Pending.....	6
Indictments/Informations/Criminal Complaints.....	13
Convictions/Pleas.....	5
Civil Filings.....	0
Fines/Recoveries/Restitutions.....	\$8,423

1/ Approximately 33 workyears were expended by the OIG. The workyears include the hours spent on those cases shown in the category Active as of 4/14/89, including hours spent on cases prior to the establishment of the OIG.

OIG MONITORED INVESTIGATIONS

Cases Active (as of April 14, 1989).....	113
Cases Opened.....	158
Cases Closed.....	153
Cases Pending.....	118

OIG INVESTIGATIONS MONITORED IN
SUPPORT OF THE OFFICE OF PROFESSIONAL
RESPONSIBILITY

Cases Active (as of April 14, 1989).....	143
Cases Opened.....	215
Cases Closed.....	212
Cases Pending.....	146

INSPECTIONS

The Inspections element of the OIG is the third major focus of activity in this organization. It has been created over the last several months through the consolidation of staff from the various entities which were transferred into the OIG.

Its purpose is to provide the Department's Inspector General with another mechanism, in addition to Audit and Investigations, for dealing with issues associated with fraud, waste, and abuse. The Inspections element will allocate resources to situation-specific and site-specific activities with the intent of providing rapid response to senior managers and early warning to the Administration and the Congress regarding any problems which may exist. While Audit focuses on broad programmatic, efficiency and financial issues, and Investigations focuses upon individual acts of misconduct, the Inspections element will provide the Inspector General with the capacity to examine a large number of discrete activities in relatively rapid fashion.

To this end, the OIG has been involved in creating and targeting the efforts of this activity:

- Staff have been brought together from a variety of disciplines,
- Cross-organization orientation and training has begun and will continue, and
- Appropriate subjects of examination have been reviewed and a fiscal year

1990 agenda of Inspection activity will be finalized shortly.

In addition, during this reporting period, Inspections were initiated in the following areas:

- Internal reporting of assets seized in the U.S. Marshals Service (USMS),
- the Department-wide Employee Assistance Program,
- the Immigration and Naturalization Service (INS) Adjudication Program in the Eastern Regional Service Center,
- the INS Denver District Office,
- the INS Tucson Border Patrol Sector,
- the USMS Office in the Northern District of Texas, and
- the incidence of communicable diseases at the Bureau of Prison's Marion Penitentiary.

Inspections uses a management advisory notice to alert management of areas of immediate concern disclosed during an inspection. One management advisory notice was issued during this period to the INS concerning the submission of orders to print new and revised versions of more than 25 public use forms in its adjudications program.

AUDIT REPORTS
April 14, 1989 - September 30, 1989

INTERNAL AUDIT REPORTS

Audit of the Bureau of Prisons' Procurement of Community Treatment Center Services

Audit of the Payments and Obligation Modules in the Financial Management Information System

Special Audit of the U.S. National Central Bureau-INTERPOL

Memorandum Report on the Immigration and Naturalization Service's Special Review of "The Nelson Years"

Audit of the Justice Management Division Imprest Fund 1/

Audit of Drug Enforcement Administration Automatic Data Processing General Controls

Audit of Unemployment Compensation Procedures and Controls in the Justice Management Division and the Federal Bureau of Investigation

Superfund Activities in the Land and Natural Resources Division for FY 1988

Review of Administrative Controls in the U.S. Attorney's Office, Northern District of Mississippi

Review of Administrative Controls in the U.S. Attorney's Office, Southern District of New York

Review of Administrative Controls in the U.S. Attorney's Office, District of Columbia

Review of Administrative Controls in the U.S. Attorney's Office, Western District of Oklahoma

Review of Administrative Controls in the U.S. Attorney's Office, District of New Mexico

1/ Recommendation that funds be put to better use - \$2,800

TRUSTEE AUDIT REPORTS

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

Title/Report Number

Cash Management Review of Panel Trustee Jay E. Loeb	MR-40-89-002	Operational Survey of Panel Trustee Harvey S. Stanley, Jr.	SR-40-89-022
Cash Management Review of Panel Trustee Douglas E. Wendel	MR-40-89-005	Operational Survey of Panel Trustee Susan M. Johnson	SR-40-89-023
Cash Management Review of Panel Trustee James L. Drake	MR-40-89-006	Operational Survey of Panel Trustee Mark H. Flener	SR-40-89-024
Cash Management Review of Panel Trustee Ronald A. Mowrey	MR-40-89-007	Operational Survey of Panel Trustee Jary Nixon	SR-40-89-025
Cash Management Review of Panel Trustee Milton G. Friedman	MR-40-89-008	Operational Survey of Panel Trustee Thomas H. Dickenson	SR-40-89-026
Operational Survey of Panel Trustee T.W. Strickland	SR-40-89-005	Operational Survey of Panel Trustee Margaret B. Fugate	SR-40-89-027
Operational Survey of Panel Trustee Joseph R. Fritz	SR-40-89-007	Operational Survey of Panel Trustee John B. Schilling	SR-40-89-028
Operational Survey of Panel Trustee William M. Foster	SR-40-89-008	Operational Survey of Panel Trustee Freeman C. Marr	SR-40-89-029
Operational Survey of Panel Trustee Kyle R. Weems	SR-40-89-009	Operational Survey of Panel Trustee Charles L. Freihofer	SR-40-89-030
Operational Survey of Panel Trustee John P. Newton	SR-40-89-013	Operational Survey of Panel Trustee J. James Rogan	SR-40-89-031
Operational Survey of Panel Trustee T. Larry Edmondson	SR-40-89-014	Operational Survey of Panel Trustee Edward Montedonico	SR-40-89-032
Operational Survey of Panel Trustee John R. Wilson	SR-40-89-015	Operational Survey of Panel Trustee Steven Livingston	SR-40-89-033
Operational Survey of Panel Trustee John C. McLemore	SR-40-89-016	Operational Survey of Panel Trustee Robert S. Murphee	SR-40-89-034
Operational Survey of Panel Trustee Jane B. Forbes	SR-40-89-017	Operational Survey of Panel Trustee Kevin Campbell	SR-40-89-035
Operational Survey of Panel Trustee Walter C. Drake	SR-40-89-018	Operational Survey of Panel Trustee Sebastian Infanzon	SR-40-89-036
Operational Survey of Panel Trustee Richard T. Doughtie, III	SR-40-89-019	Chapter 12 Audit of Standing Trustee Walter W. Kelley	GR-40-89-004
Operational Survey of Panel Trustee Jacob Pongetti	SR-40-89-020	Chapter 13 Audit of Standing Trustee Jerry A. Funk	GR-40-89-005
Operational Survey of Panel Trustee Charles A. Brewer	SR-40-89-021	Chapter 13 Audit of Standing Trustee Valerie J. Hall	GR-40-89-006

Cash Management Review of Panel Trustee Patricia M. Gibeault	MR-50-89-025	Operational Survey of Panel Trustee Richard E. Barber	SR-50-89-017
Cash Management Review of Panel Trustee Edward F. Zappen	MR-50-89-026	Operational Survey of Panel Trustee Ronald J. Dosenbury	SR-50-89-018
Cash Management Review of Panel Trustee Jerry Armstrong	MR-50-89-027	Operational Survey of Panel Trustee James R. Kandel	SR-50-89-019
Cash Management Review of Panel Trustee Gibson D. Karnes	MR-50-89-028	Operational Survey of Panel Trustee Richard C. Remes	SR-50-89-020
Cash Management Review of Panel Trustee Louis Levit	MR-50-89-029	Operational Survey of Panel Trustee Paul Gilbert	SR-50-89-021
Cash Management Review of Panel Trustee Erica Minchella	MR-50-89-030	Operational Survey of Panel Trustee Saul Eisen	SR-50-89-022
Cash Management Review of Panel Trustee Paul Swanson	MR-50-89-031	Operational Survey of Panel Trustee Larry E. Staats	SR-50-89-023
Cash Management Review of Panel Trustee Joel Schechter	MR-50-89-032	Operational Survey of Panel Trustee Daniel Freeland	SR-50-89-024
Cash Management Review of Panel Trustee Leroy G. Inskeep	MR-50-89-033	Operational Survey of Panel Trustee Gerald E. Lindquist	SR-50-89-025
Cash Management Review of Panel Trustee Joseph Cohen	MR-50-89-034	Operational Survey of Panel Trustee John J. Hunter	SR-50-89-026
Cash Management Review of Panel Trustee J. Michael Morris	MR-50-89-035	Operational Survey of Panel Trustee David Whittaker	SR-50-89-027
Cash Management Review of Panel Trustee Mark Halverson	MR-50-89-036	Operational Survey of Panel Trustee Theodore M. Baehler	SR-50-89-028
Cash Management Review of Panel Trustee Wayne Drewes	MR-50-89-037	Operational Survey of Panel Trustee James Hoerner	SR-50-89-029
Cash Management Review of Panel Trustee Chris Henry	MR-50-89-038	Operational Survey of Panel Trustee Charles Taunt	SR-50-89-030
Operational Survey of Panel Trustee F.H. Uhlig	SR-50-89-009	Operational Survey of Panel Trustee George Dakmak	SR-50-89-031
Operational Survey of Panel Trustee M.J. Walro	SR-50-89-010	Operational Survey of Panel Trustee Marilyn Smith	SR-50-89-032
Operational Survey of Panel Trustee Barry M. Barash	SR-50-89-011	Operational Survey of Panel Trustee James Boyd	SR-50-89-033
Operational Survey of Panel Trustee Gordon E. Gouveia	SR-50-89-012	Operational Survey of Panel Trustee Erlene Krigel	SR-50-89-034
Operational Survey of Panel Trustee William Lasich	SR-50-89-013	Operational Survey of Panel Trustee Joseph H. Badami	SR-50-89-035
Operational Survey of Panel Trustee Donald Samson	SR-50-89-014	Operational Survey of Panel Trustee Paul E. Berman	SR-50-89-036
Operational Survey of Panel Trustee James C. Cissell	SR-50-89-015	Operational Survey of Panel Trustee Carl Rafoth	SR-50-89-037
Operational Survey of Panel Trustee David R. Dubois	SR-50-89-016	Operational Survey of Panel Trustee Gerald Barefield	SR-50-89-038

Operational Survey of Panel Trustee Bruce E. Strauss	SR-50-89-039	Chapter 13 Audit of Standing Trustee Toby Rosen <u>5/</u>	GR-50-89-015
Operational Survey of Panel Trustee Thomas Carlson	SR-50-89-040	Chapter 13 Audit of Standing Trustee Thomas G. Lovett	GR-50-89-016
Operational Survey of Panel Trustee Joseph J. Stumpf	SR-50-89-041	Chapter 12 Audit of Standing Trustee William Chatterton	GR-50-89-018
Operational Survey of Panel Trustee Charles Rubin	SR-50-89-042	Chapter 13 Audit of Standing Trustee Robert P. Musgrave <u>6/</u>	GR-50-89-019
Operational Survey of Panel Trustee Kenneth Manning	SR-50-89-043	Chapter 13 Audit of Standing Trustee Tedd E. Mishler <u>7/</u>	GR-50-89-020
Operational Survey of Panel Trustee Curtis Mann	SR-50-89-044	Cash Management Review of Panel Trustee Tualla Dupriest	MR-80-89-013
Operational Survey of Panel Trustee A. Thomas Dewoskin	SR-50-89-045	Cash Management Review of Panel Trustee Bruce Bernstein	MR-80-89-015
Chapter 13 Audit of Standing Trustee G. Peter Johns <u>1/</u>	GR-50-89-002	Cash Management Review of Panel Trustee Paul DeBaillon	MR-80-89-016
Chapter 13 Audit of Standing Trustee Donald Decker <u>2/</u>	GR-50-89-005	Cash Management Review of Panel Trustee Barry Kuperman	MR-80-89-017
Chapter 13 Audit of Standing Trustee David Little	GR-50-89-006	Operational Survey of Panel Trustee Walter Kellogg	SR-80-89-033
Chapter 13 Audit of Standing Trustee Kenneth C. Meeker	GR-50-89-007	Operational Survey of Panel Trustee Gary Barney	SR-80-89-035
Chapter 13 Audit of Standing Trustee Glenn Barmann <u>3/</u>	GR-50-89-008	Operational Survey of Panel Trustee Linda Petrino	SR-80-89-037
Chapter 13 Audit of Standing Trustee Donald M. Aikman	GR-50-89-009	Operational Survey of Panel Trustee Terry F. Hessick	SR-80-89-038
Chapter 13 Audit of Standing Trustee Joseph Black	GR-50-89-010	Operational Survey of Panel Trustee Jack Cornelius	SR-80-89-039
Chapter 13 Audit of Standing Trustee John Germeraad	GR-50-89-011	Operational Survey of Panel Trustee Thomas R. Willson	SR-80-89-040
Chapter 13 Audit of Standing Trustee James Geekie	GR-50-89-012	Operational Survey of Panel Trustee Leslie C. King	SR-80-89-041
Chapter 12 Audit of Standing Trustee Edward J. Nazar	GR-50-89-013	Operational Survey of Panel Trustee James Patten	SR-80-89-042
Chapter 13 Audit of Standing Trustee David Rosenthal <u>4/</u>	GR-50-89-014	Operational Survey of Panel Trustee Carl A. Dengel	SR-80-89-043
<u>1/</u> Questioned Costs - \$1,775; Unsupported Costs - \$1,775		Operational Survey of Panel Trustee John Luster	SR-80-89-045
<u>2/</u> Funds Better Use - \$1,478		<u>5/</u> Questioned Costs - \$3,500; Unsupported Costs - \$3,500	
<u>3/</u> Questioned Costs - \$49,189; Unsupported Costs - \$49,189		<u>6/</u> Questioned Costs - \$8,976; Unsupported Costs - \$8,976	
<u>4/</u> Questioned Costs - \$1,000		<u>7/</u> Questioned Costs - \$1,099,311; Unsupported Costs - \$1,099,311	

Operational Survey of Panel Trustee Sidney K. Swinson	SR-80-89-046	Operational Survey of Panel Trustee Donald Leslie	SR-80-89-069
Operational Survey of Panel Trustee Richard Samson	SR-80-89-047	Operational Survey of Panel Trustee Randolph Osherow	SR-80-89-070
Operational Survey of Panel Trustee Kevin Wiley	SR-80-89-048	Operational Survey of Panel Trustee Martin Seidler	SR-80-89-071
Operational Survey of Panel Trustee Patrick Malloy	SR-80-89-049	Operational Survey of Panel Trustee William R. Wright	SR-80-89-073
Operational Survey of Panel Trustee Fred W. Huenefeld, Jr.	SR-80-89-050	Operational Survey of Panel Trustee Richard L. Ramsey	SR-80-89-074
Operational Survey of Panel Trustee Claude R. Smith	SR-80-89-051	Operational Survey of Panel Trustee Samera Abide	SR-80-89-075
Operational Survey of Panel Trustee Lowell Cage	SR-80-89-052	Operational Survey of Panel Trustee Byron R. Kantrow, Jr.	SR-80-89-076
Operational Survey of Panel Trustee Robert Marrero	SR-80-89-053	Operational Survey of Panel Trustee Baldemor Cano, Jr.	SR-80-89-077
Operational Survey of Panel Trustee J.M. Hill	SR-80-89-054	Operational Survey of Panel Trustee James Brown	SR-80-89-078
Operational Survey of Panel Trustee Ronald Sommers	SR-80-89-055	Operational Survey of Panel Trustee William Gibson	SR-80-89-079
Operational Survey of Panel Trustee Janet Casciato	SR-80-89-057	Operational Survey of Panel Trustee Craig Martinson	SR-80-89-080
Operational Survey of Panel Trustee Bruce L. Hussey	SR-80-89-058	Operational Survey of Panel Trustee James R. Chapman, Jr.	SR-80-89-081
Operational Survey of Panel Trustee Joseph M. Ingram	SR-80-89-059	Operational Survey of Panel Trustee James O. Cox	SR-80-89-082
Operational Survey of Panel Trustee John Jarboe	SR-80-89-060	Operational Survey of Panel Trustee Nelson Hensley	SR-80-89-083
Operational Survey of Panel Trustee Kenneth Holt	SR-80-89-061	Operational Survey of Panel Trustee Will Thistlethwaite	SR-80-89-084
Operational Survey of Panel Trustee Robbye Waldron	SR-80-89-062	Operational Survey of Panel Trustee Harold V. Dye	SR-80-89-085
Operational Survey of Panel Trustee Gary Knostman	SR-80-89-063	Operational Survey of Panel Trustee Charles Davidson	SR-80-89-086
Operational Survey of Panel Trustee Harvey Caughey	SR-80-89-064	Operational Survey of Panel Trustee Ben Barry	SR-80-89-087
Operational Survey of Panel Trustee W. Steve Smith	SR-80-89-065	Operational Survey of Panel Trustee Mark Rice	SR-80-89-088
Operational Survey of Panel Trustee Ben Floyd	SR-80-89-066	Chapter 12 Audit of Standing Trustee Barbara Richman	GR-80-89-002
Operational Survey of Panel Trustee William Barry Phillips	SR-80-89-067	Chapter 12 Audit of Standing Trustee Thomas Pokela	GR-80-89-003
Operational Survey of Panel Trustee Richard Smith	SR-80-89-068	Chapter 12 Audit of Standing Trustee Rick Yarnall	GR-80-89-004

Chapter 12 Audit of Standing Trustee Dunlap and Caughlan, P.C.	GR-80-89-005	Cash Management Review of Panel Trustee Brian S. Thomas	MR-20-89-047
Chapter 13 Audit of Standing Trustee Steve Mazer	GR-80-89-006	Cash Management Review of Panel Trustee Joseph M. Weinberg	MR-20-89-048
Chapter 12 Audit of Standing Trustee Philip Armstrong	GR-80-89-007	Cash Management Review of Panel Trustee John Sywilok	MR-20-89-049
Chapter 12 Audit of Standing Trustee Walter O'Cheskey	GR-80-89-008	Cash Management Review of Panel Trustee Jan G. Sulcove	MR-20-89-050
Cash Management Review of Panel Trustee Edwin R. Ilardo	MR-20-89-029	Cash Management Review of Panel Trustee Kim M. Vandermeulen	MR-20-89-051
Cash Management Review of Panel Trustee Richard Coan	MR-20-89-030	Cash Management Review of Panel Trustee Joseph D. Marchand	MR-20-89-052
Cash Management Review of Panel Trustee Lee E. Woodard	MR-20-89-031	Cash Management Review of Panel Trustee Barbara M. Theberge	MR-20-89-053
Cash Management Review of Panel Trustee Randy J. Schaal	MR-20-89-032	Cash Management Review of Panel Trustee Stephen W. Spence	MR-20-89-054
Cash Management Review of Panel Trustee Michael J. Macco	MR-20-89-033	Cash Management Review of Panel Trustee Joseph G. Butler	MR-20-89-055
Cash Management Review of Panel Trustee Kenneth Kirschenbaum	MR-20-89-034	Cash Management Review of Panel Trustee Kathleen Dwyer	MR-20-89-056
Cash Management Review of Panel Trustee Nathan M. Goldberg	MR-20-89-035	Cash Management Review of Panel Trustee Andre' L. Kydala	MR-20-89-057
Cash Management Review of Panel Trustee James A. Prostko	MR-20-89-036	Cash Management Review of Panel Trustee Steven Weiss	MR-20-89-058
Cash Management Review of Panel Trustee John H. Doran	MR-20-89-037	Cash Management Review of Panel Trustee Alan Michael Seltzer	MR-20-89-059
Cash Management Review of Panel Trustee Michael J. Robinson	MR-20-89-038	Cash Management Review of Panel Trustee Gary Cruickshank	MR-20-89-060
Cash Management Review of Panel Trustee Leo F. Doyle	MR-20-89-039	Cash Management Review of Panel Trustee Raymond Diaz	MR-20-89-061
Cash Management Review of Panel Trustee Joseph J. Bernstein	MR-20-89-040	Cash Management Review of Panel Trustee David Stratton	MR-20-89-062
Cash Management Review of Panel Trustee Barry W. Frost	MR-20-89-041	Chapter 13 Audit of Standing Trustee Charles J. DeHart, III <u>1/</u>	GR-20-89-002
Cash Management Review of Panel Trustee Stephen Raslavich	MR-20-89-042	Cash Management Review of Panel Trustee Martin Rechnitzer	MR-90-89-006
Cash Management Review of Panel Trustee Thomas P. Agresti	MR-20-89-043	Cash Management Review of Panel Trustee James Joseph	MR-90-89-011
Cash Management Review of Panel Trustee William F.E. Pineo	MR-20-89-044	Operational Survey of Panel Trustee Harold S. Taxel	SR-90-89-009
Cash Management Review of Panel Trustee Robert O. Lampl	MR-20-89-045	Operational Survey of Panel Trustee Richard A. Peterson	SR-90-89-010
Cash Management Review of Panel Trustee Stephen G. Bresset	MR-20-89-046	<u>1/</u> Questioned Costs - \$8,787; Unsupported Costs - \$8,787	

Operational Survey of Panel Trustee Ralph O. Boldt	SR-90-89-011	Operational Survey of Panel Trustee Walter T. Thompson	SR-90-89-034
Operational Survey of Panel Trustee John M. England	SR-90-89-012	Operational Survey of Panel Trustee Stanley Fogler	SR-90-89-035
Operational Survey of Panel Trustee Richard Kennedy	SR-90-89-013	Operational Survey of Panel Trustee Alan R. Solot	SR-90-89-036
Operational Survey of Panel Trustee Robert Matsumoto	SR-90-89-014	Operational Survey of Panel Trustee Bruce Bridegroom	SR-90-89-037
Operational Survey of Panel Trustee Edward Stanley	SR-90-89-015	Operational Survey of Panel Trustee Alvin Jerman	SR-90-89-038
Operational Survey of Panel Trustee Wyman Lai	SR-90-89-016	Operational Survey of Panel Trustee Absalom Valenzuela	SR-90-89-039
Operational Survey of Panel Trustee Aaron A. Lee	SR-90-89-017	Operational Survey of Panel Trustee L.P. VonEberstein	SR-90-89-040
Operational Survey of Panel Trustee Cherylle Morrow	SR-90-89-018	Operational Survey of Panel Trustee Wenda Shalby	SR-90-89-041
Operational Survey of Panel Trustee Paula S. Sakuda	SR-90-89-019	Operational Survey of Panel Trustee Claude Pitrat	SR-90-89-042
Operational Survey of Panel Trustee Stanley E. Silva	SR-90-89-021	Operational Survey of Panel Trustee Kathryn A. Riser	SR-90-89-043
Operational Survey of Panel Trustee Ida A. Russell	SR-90-89-022	Operational Survey of Panel Trustee Donald Scoville	SR-90-89-044
Operational Survey of Panel Trustee James M. Ford	SR-90-89-023	Operational Survey of Panel Trustee Robert Vucurevich	SR-90-89-045
Operational Survey of Panel Trustee Frank Lang	SR-90-89-024	Operational Survey of Panel Trustee Stanley Swaine	SR-90-89-046
Operational Survey of Panel Trustee John Billmeyer	SR-90-89-025	Operational Survey of Panel Trustee Rhonda Repp	SR-90-89-047
Operational Survey of Panel Trustee Lloyd W. Wilson	SR-90-89-026	Operational Survey of Panel Trustee Edward M. Walsh	SR-90-89-048
Operational Survey of Panel Trustee Marie Nolden Hull	SR-90-89-027	Operational Survey of Panel Trustee William S. Weinstein	SR-90-89-049
Operational Survey of Panel Trustee Richard Spear	SR-90-89-028	Operational Survey of Panel Trustee Roy W. Kent	SR-90-89-050
Operational Survey of Panel Trustee Jerome Robertson	SR-90-89-029	Operational Survey of Panel Trustee J.F. Fliegel	SR-90-89-051
Operational Survey of Panel Trustee Raymond A. Carey	SR-90-89-030	Operational Survey of Panel Trustee Richard H. Brooks	SR-90-89-052
Operational Survey of Panel Trustee Jack G. Penick	SR-90-89-031	Operational Survey of Panel Trustee Dan O'Rourke	SR-90-89-053
Operational Survey of Panel Trustee Robert Busch	SR-90-89-032	Operational Survey of Panel Trustee David Swayne	SR-90-89-054
Operational Survey of Panel Trustee James D. Fox	SR-90-89-033	Operational Survey of Panel Trustee Vannay Culpepper	SR-90-89-055

Operational Survey of Panel Trustee Alexander Bishop	SR-90-89-056	Operational Survey of Panel Trustee Denis Geil	SR-90-89-063
Operational Survey of Panel Trustee Thomas G. Marks	SR-90-89-057	Operational Survey of Panel Trustee Angelique Clark	SR-90-89-064
Operational Survey of Panel Trustee John Mitchell	SR-90-89-058	Operational Survey of Panel Trustee Barry Solomon	SR-90-89-065
Operational Survey of Panel Trustee James McCoy	SR-90-89-059	Operational Survey of Panel Trustee Berkley Bunker	SR-90-89-066
Operational Survey of Panel Trustee Berne Rakozy	SR-90-89-060	Operational Survey of Panel Trustee Glen Nelson	SR-90-89-067
Operational Survey of Panel Trustee Gordon Zerbetz	SR-90-89-061	Operational Survey of Panel Trustee Ray Farrer	SR-90-89-068
Operational Survey of Panel Trustee Mark D. Weber	SR-90-89-062	Chapter 13 Audit of Standing Trustee Jim D. Smith	GR-90-89-001

EXTERNAL AUDIT REPORTS

Majority performed under The Single Audit Act or OMB Circular A-110.

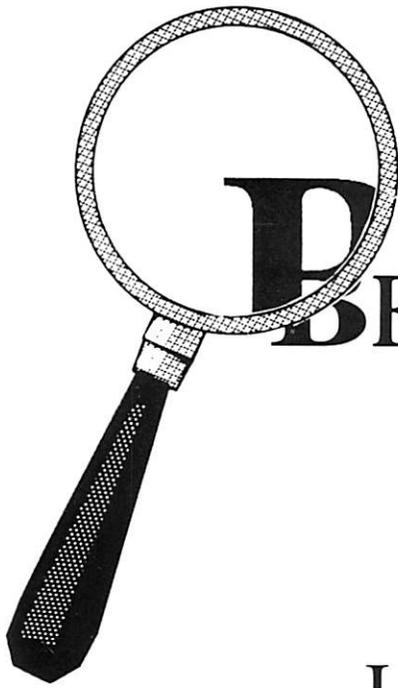
Title/Report Number

Audit of Council of State Governments	TJF-40-89-002	Audit of the State of Illinois Department of State Police <u>2/</u>	TJP-50-89-004
Audit of the Institute for Intergovernmental Research, Inc.	TJF-40-89-003	Audit of the Iowa Department of Corrections	TJP-50-89-005
Audit of State of Alabama Department of Corrections	TJP-40-89-002	Audit of the Lafayette County, Missouri	TJP-50-89-006
Audit of Georgia Department of Community Affairs	TJP-40-89-003	Audit of Kansas Department of Corrections Computer-Assisted Instructional Program Kansas State Industrial Reformatory	TJP-50-89-007
Audit of State of Alabama Criminal Justice Information Center Commission	TJP-40-89-004	Audit of the Kansas Attorney General's Office	TJP-50-89-008
Audit of the District Attorney, Montgomery County, Alabama	TJP-40-89-005	Audit of the Regional Justice Information System (St. Louis)	TJP-50-89-009
Audit of Georgia State University	TOF-40-89-001	Audit of Nebraska Commission on Law Enforcement and Criminal Justice	TJP-50-89-010
Audit of the University of Kentucky	TOF-40-89-002	Audit of the Indiana Criminal Justice Institute	TJP-50-89-011
Audit of the Medical University of South Carolina	TOF-40-89-003	Audit of the Indiana State Police	TJP-50-89-012
Audit of Durham County, North Carolina	TOP-40-89-010	Audit of Loyola University of Chicago	TOF-50-89-003
Audit of the City of St. Petersburg, Florida	TOP-40-89-011	Audit of Indiana University (Bloomington)	TOF-50-89-004
Audit of the City of Jacksonville, Florida	TOP-40-89-012	Audit of University of Iowa	TOF-50-89-005
Audit of the South Carolina Department of Mental Health	TOP-40-89-013	Audit of University of Iowa	TOF-50-89-006
Audit of Gwinnett County, Georgia	TOP-40-89-014	Audit of Purdue University, Indiana	TOF-50-89-007
Audit of the City of Knoxville, Tennessee	TOP-40-89-015	Audit of Comprehensive Mental Health Services Inc. and Subsidiaries	TOF-50-89-008
Audit of Alachua County, Florida	TOP-40-89-016	Audit of the City of St. Louis, Missouri	TOP-50-89-012
Audit of the South Carolina Governor's Office	TOP-40-89-017	Audit of the State of Wisconsin	TOP-50-89-013
Audit of the City of Birmingham, Alabama	TOP-40-89-018	Audit of Cass County, Missouri	TOP-50-89-014
Audit of Seminole County, Florida <u>1/</u>	TOP-40-89-019	Audit of Price County, Wisconsin	TOP-50-89-015
Audit of the National Coalition of State Juvenile Justice Advisory Groups	TJF-50-89-005	Audit of the City of Columbus, Ohio	TOP-50-89-016
		Audit of Sedgwick County, Kansas	TOP-50-89-017
		Audit of Wayne County, Michigan	TOP-50-89-018

1/ Questioned Costs - \$782/ Questioned Costs - \$23,597

Audit of Michigan Department of Public Health	TOP-50-89-019	Audit of the Pretrial Services Resource Center	TJF-20-89-024
Audit of the Midstate Organized Crime Information Center	TRIG-50-89-001	Audit of the Aspen Systems Corporation <u>5/</u>	TJF-20-89-025
Review of Settlement Proposal for Termination Costs Contract, Bannum, Inc. <u>1/</u>	GR-50-89-017	Audit of the National Organization of Black Law Enforcement Executives	TJF-20-89-026
Audit of the Institute for Non-Profit Management	TJF-80-89-003	Audit of the Criminal Justice Association, Inc.	TJF-20-89-027
Audit of the North Dakota Association of Counties	TJF-80-89-004	Audit of National Center for Neighborhood Enterprises	TJF-20-89-028
Audit of the Office of the Governor, Bismarck, North Dakota	TJP-80-89-003	Audit of the New York City Criminal Justice Agency	TJF-20-89-029
Audit of the North Dakota State Penitentiary	TJP-80-89-004	Audit of the Crime Control Institute	TJF-20-89-030
Audit of the North Dakota's Workers Compensation Bureau	TJP-80-89-005	Audit of the Institute for Social Analysis	TJF-20-89-031
Audit of the Office of the Attorney General, State of South Dakota	TOP-80-89-009	Audit of the Institute for Law and Justice, Inc.	TJF-20-89-032
Audit of the State of Colorado	TOP-80-89-010	Audit of the Commission on Accreditation for Law Enforcement Agencies, Inc.	TJF-20-89-034
Audit of the City of Riverton, Wyoming	TOP-80-89-011	Audit of the National Center for Neighborhood Enterprise	TJF-20-89-035
Audit of the State Industrial School, North Dakota <u>2/</u>	TOP-80-89-012	Audit of the Virginia Department of Criminal Justice Service	TJP-20-89-002
Audit of the Wyoming Department of Health and Social Services	TOP-80-89-013	Audit of the Department of Workers' Compensation Industrial Commission of Virginia	TJP-20-89-003
Audit of the City of Colorado Springs, Colorado	TOP-80-89-014	Audit of the Congress National Black Churches	TJP-20-89-033
Audit of the Police Management Association, Inc.	TJF-80-89-018	Audit of the Education Development Center, Inc.	TOF-20-89-002
Audit of the National Center for State Courts <u>3/</u>	TJF-20-89-019	Audit of the State of Maryland	TOP-20-89-014
Audit of the National Organization for Victim Assistance	TJF-20-89-020	Audit of the College of William and Mary, Virginia	TOP-20-89-015
Audit of the American Correctional Association	TJF-20-89-021	Audit of County of Nassau, New York	TOP-20-89-016
Audit of the National Center for Missing and Exploited Children <u>4/</u>	TJF-20-89-022	Audit of the City of Baltimore, Maryland	TOP-20-89-017
Audit of the American Jail Association	TJF-20-89-023	Audit of Baltimore City Department of Education, Maryland	TOP-20-89-018
		Audit of the State of New Hampshire	TOP-20-89-019
		Audit of the City of New Haven, Connecticut	TOP-20-89-020
		Audit of the University of Maryland	TOP-20-89-021
		Audit of the University of Maryland	TOP-20-89-022
		Audit of the State of Vermont <u>6/</u>	TOP-20-89-023
<u>1/</u> Questioned Costs - \$45,627 Unsupported Costs - \$30,461		<u>5/</u> Questioned Costs - \$1,537; Unsupported Costs - \$1,505	
<u>2/</u> Questioned Costs - \$2,626; Unsupported Costs - \$2,626		<u>6/</u> Questioned Costs - \$9,335	
<u>3/</u> Questioned Costs - \$39,806			
<u>4/</u> Questioned Costs - \$22,931			

Audit of the City of Norfolk, Virginia	TOP-20-89-024	Audit of the City of Oxnard, California	TOP-90-89-059
Audit of Prince George's County, Maryland	TOP-20-89-025	Audit of the American Samoa Government	TOP-90-89-060
Audit of Washington County Commisisoners, Maryland	TOP-20-89-026	Audit of the City and County of San Francisco, California	TOP-90-89-061
Audit of Federal Financial Assistance Programs City of Waterbury, Connecticut	TOP-20-89-027	Audit of the Office of the Governor, State of Idaho	TOP-90-89-062
Audit of Maine Department of Human Services	TOP-20-89-028	Audit of the County of Imperial, California	TOP-90-89-063
Audit of the County of Middlesex, Massachusetts	TOP-20-89-029	Audit of the American Samoa Government	TOP-90-89-064
Audit of the Commonwealth of Pennsylvania	TOP-20-89-030	Audit of the San Diego Association of Governments	TOP-90-89-067
Audit of Rhode Island and Providence Plantations	TOP-20-89-031	Audit of the County of Sacramento, California	TOP-90-89-068
Audit of the County of Ocean, New Jersey	TOP-20-89-032	Audit of Clark County, Nevada	TOP-90-89-069
Audit of the State of Maine	TOP-20-89-033	Audit of County of Spokane, Washington	TOP-90-89-070
Audit of The Leviticus Project Association, Inc.	TRIG-20-89-001	Audit of Orange County, California	TOP-90-89-071
Audit of the Northeast State Police Intelligence Network	TRIG-20-89-002	Audit of Clackamas County, Oregon	TOP-90-89-072
Review of Indirect Cost Methodology, State Law Enforcement and Planning Agency, New Jersey Department of Law and Public Safety	GR-20-89-003	Audit of Multpomah County, Oregon	TOP-90-89-073
Indirect Cost Rate Application, National Council of Juvenile and Family Court Judges	TIC-90-89-052	Audit of Concad, California	TOP-90-89-074
Audit of the National Council of Juvenile and Family Court Judges	TJF-90-89-054	Audit of the City of Quard, California	TOP-90-89-075
Audit of the National Casa Association	TJF-90-89-065	Audit of Clallam County, Washington	TOP-90-89-076
Audit of Ada County, Idaho	TJP-90-89-066	Audit of the County of Fresno, California	TOP-90-89-077
Audit of the State of Oregon	TOP-90-89-056	Audit of the County of Alameda, California	TOP-90-89-079
Audit of the City of Scottsdale, Arizona	TOP-90-89-057	Audit of Blaine County, Idaho <u>1/</u>	TOP-90-89-080
Audit of the City of Los Angeles, California	TOP-90-89-058	Audit of the City of Portland, Oregon	TOP-90-89-081
		Audit of the Rocky Mountain Information Network	TRIG-90-89-078
		<u>1/</u> Questioned Costs - \$500; Unsupported Costs - \$500	



BE PART OF THE SOLUTION

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INSPECTOR GENERAL

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