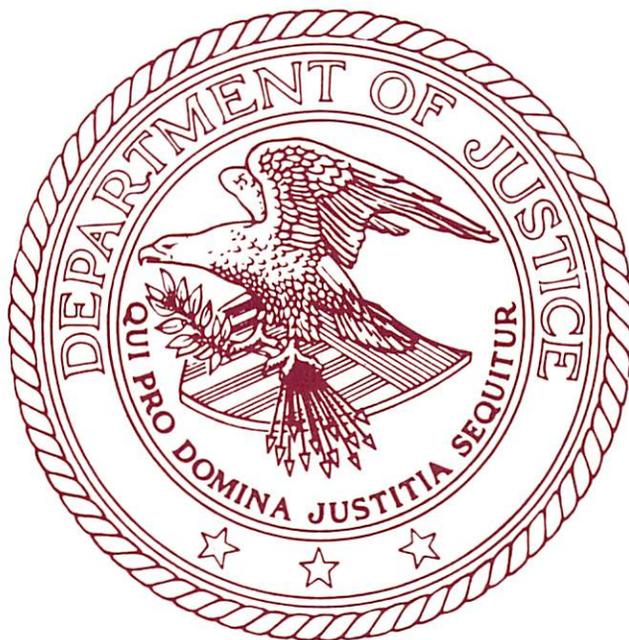


U.S. Department of Justice
Washington, D.C. 20530

Office of the Inspector General Semiannual Report to Congress

October 1, 1989 - March 31, 1990





U.S. Department of Justice

Office of the Inspector General

April 30, 1990

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

Dear Mr. Thornburgh:

It is my pleasure to submit the second Semiannual Report to Congress on the significant activities and accomplishments of the Department of Justice's Office of the Inspector General. This report is required by the Inspector General Act Amendments of 1988 (Public Law 100-504), and covers the 6-month period ending March 31, 1990. The Inspector General Act requires that you transmit this report to the appropriate committees of Congress within 30 days of its receipt, together with any comments you may wish to make.

This report demonstrates the Office of the Inspector General's continuing commitment to enhance ethics and integrity in Department of Justice programs and activities. We appreciate your support and look forward to continuing our work to combat waste, fraud, and abuse in Government programs.

Respectfully submitted,

A handwritten signature in cursive script that reads "Anthony C. Moscato".

Anthony C. Moscato
Acting Inspector General

Enclosure

EXECUTIVE SUMMARY

This is the second semiannual report issued by the Department of Justice (DOJ) Office of the Inspector General (OIG) pursuant to the Inspector General Act Amendments of 1988 (Public Law 100-504). During this reporting period, we have solidified the establishment of a unified and cohesive Office of the Inspector General and have continued and expanded the substantive activities of the office. The report summarizes the activities and accomplishments of the OIG during the 6-month period ending March 31, 1990.

This report is organized into four sections. The first section presents an organizational overview of the OIG and its activities during this 6-month reporting period. The following three sections describe the significant activities and operational results of audit, investigations and inspections activity. The Appendix lists Internal Audit Reports, Trustee Audit Reports, and External Audit Reports issued from October 1, 1989 to March 31, 1990.

The Audit Division conducts, reports on, 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. Audits are performed in three general categories: Internal, Trustee, and External. During this period, the OIG issued 10 internal audit reports on Department programs and activities; 205 trustee reports relating to controls over funds handled pursuant to bankruptcy proceedings; and 131 external reports encompassing 583 Department contracts, grants, and other agreements totaling \$202,240,625. Management agreed to recover \$1,433,053 in questioned costs and to implement 225 management improvement recommendations. Agency officials generally were responsive to the audit recommendations.

The Investigations Division detects and investigates violators of fraud, abuse, and integrity laws which govern the Department, or operations which are financed by the Department, and ensures that such allegations are considered for possible criminal administrative action. During this reporting period, OIG investigations resulted in 44 arrests, 37 criminal indictments, 17 successful prosecutions, and \$297,329 in fines, recoveries, and restitutions; 39 subpoenas were issued and 56 consensual monitorings were performed by the OIG to support overall investigations.

The most recently established component of the OIG, the Inspections Division, performs situation-specific and site-specific efficiency and compliance reviews of Headquarters and field entities within the Department and of operations and programs financed by the Department. Inspections provides rapid response to senior managers and an early warning to the Administration and Congress regarding problems which may exist. The Inspections Division issued four reports on Departmental activities during this period and has 19 inspections ongoing.

Over the past 6 months, the OIG has given priority attention to the Department's Asset Seizure and Forfeiture program, which was listed as a significant material weakness by both the Office of Management and Budget and the General Accounting Office. We are currently conducting an audit of the seized and forfeited assets management in the Department and are overseeing an audit of the Asset Forfeiture Fund and the Seized Asset Deposit Fund. In addition, the

Inspections Division will conduct inspections on the United States Marshals Service (USMS) National Asset Seizure and Forfeiture program and several of the USMS district offices.

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ORGANIZATION AND MANAGEMENT

MISSION

The mission of the 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 to 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.

ORGANIZATION

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

The Audit Division, which conducts, reports on, and tracks the resolution of financial (including financial statement and financial related) and performance (including economy, efficiency, and program) audits of organizations, programs, and functions within the Department, including expenditures made under Department contracts, grants, and other agreements.

The Investigations Division, 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.

The Inspections Division, which performs situation-specific and site-specific reviews of efficiency and compliance of the operations and programs within or financed by the Department.

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

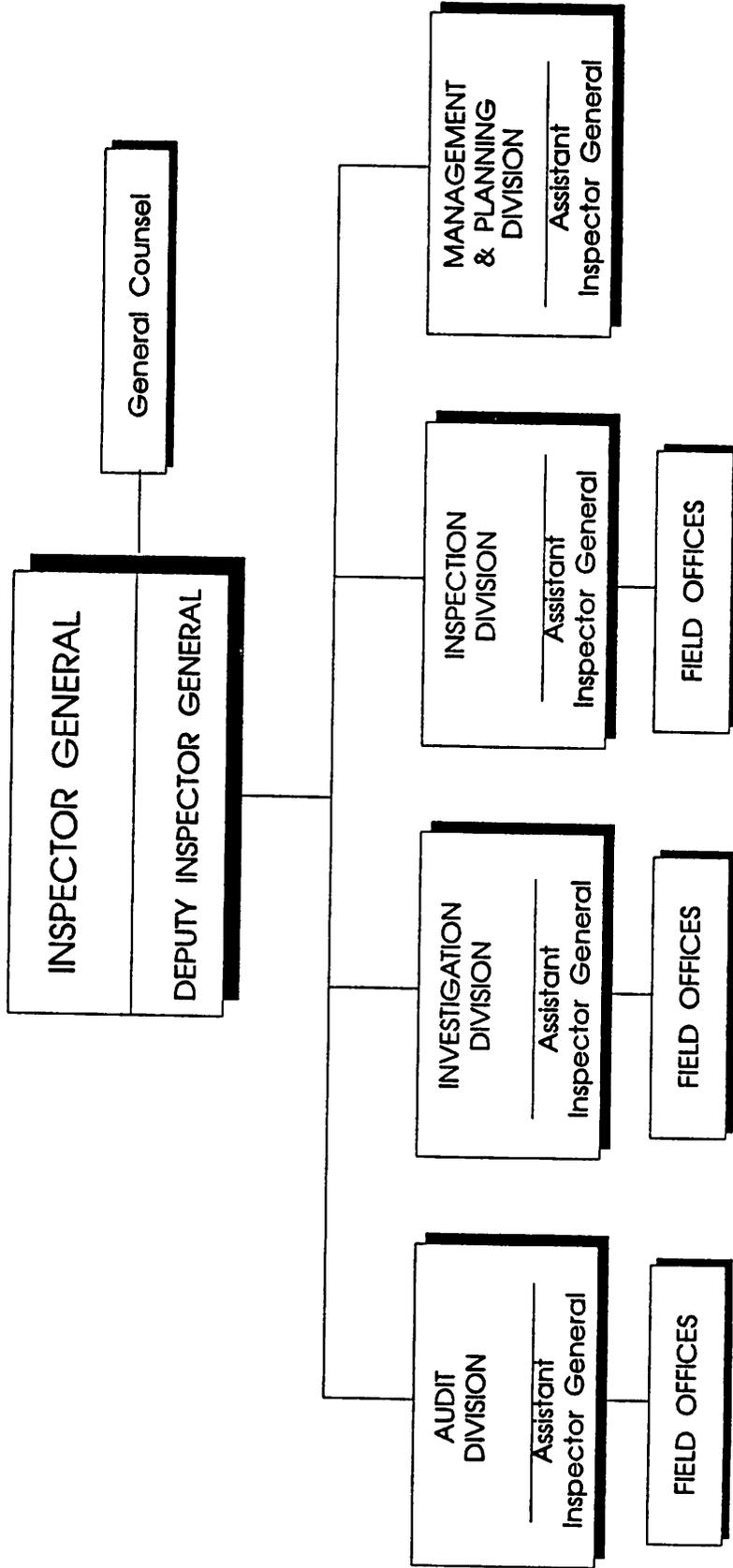
STAFFING AND BUDGET

For fiscal year 1990, the OIG has available resources of 296 permanent positions, 5 other than full-time positions, 33 authorized reimbursable workyears, 300 appropriated workyears, \$20,541,000 in direct appropriation, and \$2,350,000 in anticipated reimbursement. The budget request submitted to Congress for fiscal year 1991 is for 380 appropriated positions, 350 workyears, \$28,382,000 in direct appropriation, \$2,200,000 in anticipated reimbursement providing funds for 33 reimbursable workyears. The chart below reflects the current personnel ceiling by function.

<u>Element</u>	<u>Ceiling</u>
Executive Direction	8
Audit	121*
Investigations	116
Inspections	65
Management and Planning	24
TOTAL	334

* Includes 33 reimbursable workyears/positions.

Department of Justice Office of the Inspector General



Department of Justice Office of the Inspector General Headquarters and Field Offices



ADMINISTRATIVE MANAGEMENT

In addition to continuing the operations of audit, investigation, and inspection, we have enhanced our coordination of policies, procedures, and systems; improved several management areas which could have developed into internal risk problems; and installed a number of system and technological advancements. For example, we established the "Inspector General Manual" -- a five volume set of policy and procedural directives governing the operations of the OIG -- and began publishing the "the Justice Inspector" -- a monthly newsletter for all OIG personnel serving as a forum to share information and ideas. We have developed and implemented systems to control and manage property inventory, procurement procedures, and space use and costs. To improve our operational efficiency, we have installed an automated complaint system -- to receive and act on complaints received through the hotline and other sources -- and set up communication links to all of the OIG Investigations regional field offices to electronically transmit case tracking information -- to manage both caseload and resources -- and receive urgently needed legal documents from our Office of General Counsel.

PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY ACTIVITIES

The Inspector General is a participant in the President's Council on Integrity and Efficiency (PCIE). During the past 6 months, the office was active in the formulation of the PCIE's legislative agenda, served on the PCIE Inspections Committee, designated a staff member to participate on the PCIE Technology

Committee, and responded to 10 specific PCIE audit initiatives.

Among the more significant of these were responses on the draft guide for conducting external quality control reviews, providing input for the PCIE Report of Audit Accomplishments, assessing audit committee projects for fiscal year 1991, and reviewing audit risk issues. Additionally, and as recounted elsewhere in the report, the Audit Division completed a PCIE coordinated audit on relocation services in various components of the Department.

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. During the past 6 months, considerable attention has been given to the review and drafting of regulations and internal directives necessary to round out the formal existence and operation of the OIG within the Department. For example, on January 29, 1990, the Attorney General signed Order Nos. 1393-90 and 1394-90, which conferred upon OIG special agents basic law enforcement powers -- to carry firearms, make arrests, execute legal writs, including search warrants, and to exercise additional powers relating to investigations involving aliens and prisoners. The OIG revised two Department Orders, Audits of State and Local Governments, and Audits of Institutions of Higher Education, Hospitals and Other Nonprofit Institutions, which formally inserts the OIG into the external audit follow-up process. In addition, regulations that integrate the OIG within the operations of the Program Fraud Civil Remedies Act are in the draft and review stage.

Because the Department serves as the Government's litigator in all Federal cases, virtually all proposed or enacted legislation that could impact on the Department's activities is reviewed by its Office of Legislative Affairs. The OIG legislative review focuses on legislative and regulatory actions regarding fraud, waste, or abuse in the Department's programs and operations or affecting interests generally shared by the law enforcement community with respect to white collar crime matters.

Last fall, the OIG submitted comments on H.R. 3145, a bill to require consultants to applicants for Federal assistance to submit information regarding their consulting services and fees to the agency. In general, the OIG endorsed the proposal with a few suggested revisions regarding the record-keeping requirements. In its final form, the legislative proposal became part of Pub. L. No. 101-121. The OIG initiated a notification and education process to alert components of the Department affected by its terms of the need to begin implementation. In addition, the OIG proposed amendments to the Department's portion of the OMB Compliance Supplement for Single Audits of State and Local Governments to assure that compliance with the new statute will be assessed in audits performed under the Single Audit Act. Finally, the OIG has participated in the consideration of regulatory amendments to the Program Fraud Civil Remedies Act to adopt those procedures for use in assessing civil penalties under Pub. L. No. 101-121. Several proposals have involved amendments to the authority of Inspectors General; e.g. H.R. 2361, to amend the powers of the DOD Inspector General; a similar proposal concerning HUD's Inspector General, and H.R. 3377, the Federal Assistance Procedures Reform Act of 1989. In brief, and with a few variations, these proposals would extend to Inspectors General a

testimonial subpoena power, set a 10-year term for the Inspector General, establish additional reporting requirements with respect to the 7-day letter, see 5 U.S.C. app. section 5(d) (1988), and with respect to management implementation of IG recommendations. The OIG has supported these proposals as important improvements in the capabilities of the Inspectors General to fulfill their statutory responsibilities more effectively.

DEPARTMENT OF JUSTICE ASSET SEIZURE AND FORFEITURE PROGRAM

Over the past 6 months, the OIG has given priority attention to the Department's Asset Seizure and Forfeiture program, which was listed as a significant material weakness by both the Office of Management and Budget and the General Accounting Office. This program has grown twenty-fold in the past four years, and the inventory of seized properties now exceeds \$1 billion. Asset forfeiture is absolutely vital as a law enforcement weapon and as a revenue-generating device. It is a complex program that involves coordinating six major Department components. We are currently conducting an audit of the seized and forfeited assets management in the Department, and are overseeing an audit of the Asset Forfeiture Fund and the Seized Asset Deposit Fund. In addition, the Inspections Division will conduct inspections on the United States Marshals Service (USMS) National Asset Seizure and Forfeiture Program and several of the USMS district offices.

DEBT COLLECTION

The Supplemental Appropriations and Rescissions Act of 1980 (P.L. 96-304) requires Inspectors General to report actions

taken to improve debt collections. During the period October 1, 1989 through March 31, 1990, the components of the Department of Justice have reported the following activities to improve debt collection and reduce the amount of debt written off as uncollectible:

- The Justice Management Division continued to implement the Central Intake Facility (CIF) to centrally track debts referred to the Department by other agencies for collection. Currently the CIF is implemented to track the debts managed by 10 of the 94 United States Attorney offices managing these debts.

- To reduce travel advances, the Justice Management Division enhanced its reporting of delinquent advances, established plans to expand its Automated Teller Machine (ATM) program, and implemented tighter limitations on advances. The ATM program permits employees to obtain cash for travel

expenses from ATMs in lieu of advances from the Government. The cash amount is charged to the employee's Government charge card and paid to the credit card company by the employee after the employee is reimbursed for travel expenses.

- The Bureau of Prisons implemented a centralized billing system to bill States for the costs of housing State prisoners in Federal facilities.

- The Immigration and Naturalization Service continued to develop an automated system for tracking debts sent to its Office of General Counsel.

The chart below shows the unaudited figures provided by the Department of Justice on the amounts of money due and delinquent as of September 30, 1989, and March 31, 1990, and the amounts written off during fiscal year 1989 and the 6 month period ending March 31, 1990.

DEBT COLLECTION		
	<i>As of September 30, 1989</i>	<i>As of March 31, 1990</i>
Total Amount Due DOJ	\$49,208,161	\$53,723,171
Amount Delinquent	\$32,640,421	\$39,390,039
Total Amount Written Off as Uncollectible	\$ 1,584,483	\$ 433,697

Note: These unaudited amounts, as reported by the Justice Management Division, do not include receivables or civil matters referred to the Department by outside agencies for collection.

AUDIT DIVISION

The Audit Division is responsible for conducting independent reviews of Department of Justice organizations, programs, functions, automated data processing systems, and financial management information systems. 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 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 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 nation wide. External audit work involves the review, coordination, and, in

certain 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 Circulars A-128 and A-110. The March 16, 1990 promulgation of OMB Circular A-133, superseding Attachment F of Circular A-110, will adjust the Audit Division's efforts in this area.

SIGNIFICANT AUDITS

Procurement Activities in the Drug Enforcement Administration

Audits are cyclically performed of the Department's procurement functions. As part of this process, an audit was performed of the Drug Enforcement Administration's (DEA) procurement activities for fiscal year (FY) 1987 through the first quarter of FY 1989. The audit determined that DEA was not implementing the required acquisition planning process in a timely manner. In addition, contracting officers did not process contract actions in a timely and proper manner, entered into contracts noncompetitively and without adequate justification, and issued multiple small purchase orders until a contract could be awarded. Substantial omissions and errors in the reporting of procurement data to the Federal Procurement Data System and to the Department's Competition Advocate were also identified. As a result, ineffective and uneconomical procurements were made and the risk that program operations could be materially affected by untimely procurement actions was unnecessarily increased. Additionally, unnecessary costs of at least \$560,000 could have been avoided had proper contracting procedures been used.

Employee Relocation Services of the Federal Bureau of Investigation and the Immigration and Naturalization Service

The audit of employee relocation services in the Federal Bureau of Investigation (FBI) and the Immigration and Naturalization Service (INS) was performed as part of a government wide audit in coordination with the PCIE. Public Law 98-151, enacted on November 14, 1983, gives agencies authority to contract for relocation services with the intent of reducing the personal and financial hardships experienced by relocating employees. The FBI and INS established policies and procedures for employee relocations in a generally efficient, effective, and economical manner, but the audit disclosed opportunities where the FBI and INS could significantly reduce the cost of the relocation programs through a combination of new policies and employee incentives. Further, both the FBI and INS needed to improve internal controls over the payment of relocation service invoices and ensure compliance with laws and regulations governing relocation reimbursements. During the audit, the FBI was notified that it overpaid a contractor by \$28,643. The FBI took immediate steps to recover this amount and subsequently reviewed other similar transactions. Based on this review, the FBI recovered an additional \$20,553.

United States Marshals Service National Prisoner Transportation System

The USMS operates the National Prisoner Transportation System (NPTS) which is designed to transport prisoners between Federal district courts, Federal prisons, and medical centers. To accomplish this mission, the NPTS uses a fleet of USMS district vehicles, two Boeing 727 aircraft, and a fleet of small aircraft. In addition, the

USMS charters aircraft and uses commercial flights to transport prisoners. A performance audit disclosed that the USMS needed to improve aircraft security over airlift operations and establish and implement procedures to improve the management of the NPTS program. Required management improvements included the recording of all program costs, reconciling accounting records, and following procurement regulations. The audit found that resource utilization would be better served by maintaining the current personnel security arrangements in lieu of establishing a permanent security cadre for this function. Further, it was recommended that NPTS managers establish procedures to apportion aircraft costs equitably among the users rather than pay for all program costs.

Controls Over Certificates of Naturalization and Citizenship in the Immigration and Naturalization Service

An audit was performed of the controls over certificates of naturalization and citizenship in the INS's Southern Region Office and the Dallas, Miami, and San Antonio District Offices. The audit disclosed that INS had policies and procedures which, if complied with, would have adequately ensured that certificates were secure and accounted for. However, the Southern Region Office and the three district offices reviewed frequently did not comply with the regulations, resulting in security weaknesses and inaccurate or nonexistent accountability records. The most severe weaknesses were the lack of properly restricted access to certificate stocks in all four offices and the lack of inventory control books in the Miami District Office.

Because the Miami District Office did not maintain the necessary records, over 23,000 certificates initially were unaccounted for. The District Office could not account for

over 5,500 certificates, even 8 months after notification of the problem.

The Southern Region Office did not ensure that security form safeguards were implemented and enforced within the region; i.e., there was virtually no monitoring of the Miami District Office's efforts to recover the unaccounted for certificates. Also, required inspections of district offices were not done, and the regional office was not in compliance with INS regulations for the control of certificates.

The Drug Enforcement Administration's Motor Vehicle Fleet Management Program

At the time of the audit, the DEA had a fleet of approximately 3,300 motor vehicles. The audit was conducted to determine whether DEA operated this fleet in an effective and efficient manner and included an examination of recordkeeping, reporting, acquisition, and disposition practices and procedures; the allocation and assignment of vehicles; maintenance and repair practices; procedures for monitoring fleet operations; and controls over commercial oil company credit cards.

The audit disclosed weaknesses in DEA's automated fleet management information system which serves as the official vehicle inventory and record of operational data. Weaknesses were also found in home-to-work authorizations, vehicle assignment and use, and assignment and use of oil company credit cards. Further, DEA field offices were trading vehicles, many of which had been obtained through forfeiture, to local automobile dealerships for new and used vehicles. The trade-in practice was in violation of Federal regulations and DEA policy. In addition, documentation was not always adequate to support the trade-in transactions, including refund and rebate

checks issued by the car dealerships and manufacturers that were not reflected in DEA's accounting records.

Planning for Debt Collection Within the Department of Justice

An audit was performed of the debt collection activities of the U.S. Attorneys Offices, the Litigating Divisions, and the Justice Management Division to determine whether collection activities were adequately planned and whether there were appropriate implementation procedures and effective monitoring of results. These components have performed planning efforts several times since 1981 in response to Office of Management and Budget initiatives. However, the efforts were not department-wide and the resulting plans did not contain overall goals for debt collection, measurable objectives, timetables for implementation, or procedures for assessing progress. The audit disclosed a need for department-wide centralized authority for debt collection planning and analyses functions.

TRUSTEE AUDITS

The Audit Division has contributed significantly to the integrity of the bankruptcy system by performing financial audits of trustees under a reimbursable agreement with the Executive Office for United States Trustees (EOUST). During the reporting period, 205 trustee reports were issued. In addition, the Audit Division submitted to the Acting Director, EOUST, a summary report of trustee audits and findings that were issued during FY 1989. This report will enable EOUST to evaluate both standing and panel trustees' bankruptcy operations.

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, 131 external reports were issued encompassing 583 Department contracts, grants and other agreements totaling \$202,240,625. 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 March 31, 1990, the OIG had closed 364 audit reports and was monitoring the resolution process of 77 open audit reports. Of this latter number, 52 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 the chart that follows.

MANAGEMENT MEMORANDA

Three management memoranda were issued during the reporting period to the Federal Bureau of Investigation. The memoranda were the first of several reports to be issued on the review of the internal audit work performed by the FBI of its Financial Management System (FMS). To date, the review and related management memoranda have addressed three aspects of the FMS audited by the FBI's internal auditors -- Fixed Assets, Accounts Receivable, and Operating Consumables. In each of the audited areas, we determined that the FBI's audit work, work papers, and related audit reports were satisfactory.

COMPLETED MANAGEMENT ACTIONS

	Internal	Trustee	External	Total
Questioned Costs				
Waived	0	\$ 3,500	\$375,931	\$ 379,431
Adjusted	0	\$1,157,553	\$165,178	\$1,322,731
Offset	0	0	204	\$ 204
Recovered	\$49,196	\$ 1,000	\$ 16,092	\$ 66,288
Compromised	0	0	0	0
Costs Saved	0	0	\$ 10,599	\$ 10,599
Costs Avoided	0	0	\$ 18,739	\$ 18,739
Management Improvements Implemented	58	74	79	211

AUDIT STATISTICS

AUDITS WITH QUESTIONED COSTS OCTOBER 1, 1989 - MARCH 31, 1990			
	NUMBER OF AUDIT REPORTS*	TOTAL QUESTIONED COSTS (INCLUDING UNSUPPORTED COSTS)	UNSUPPORTED COSTS
Audit reports on which no management decision was made by the beginning of the period.	10	\$1,172,096	\$1,122,579
Audit reports issued during the period.	14	\$4,353,278	\$ 177,158
Audit reports needing management decision during the period.	24	\$5,525,374	\$1,299,737
Audit reports on which management decisions were made during the period:			
- Amounts management agreed to recover (disallowed).	17	\$1,433,053	\$1,254,799
- Amounts not sustained (not allowed).	2	\$ 45,334	0
Audit reports with no management decision at the end of the period.	5	\$4,046,987	\$ 44,938

* The number of reports may add up to more than the total number of reports issued. This occurs when management has agreed to implement some recommendations while other recommendations in the same report remain unresolved or when an audit report contains multiple types of recommendations.

**AUDITS WITH FUNDS RECOMMENDED
TO BE PUT TO BETTER USE
OCTOBER 1, 1989 - MARCH 31, 1990**

	NUMBER OF AUDIT REPORTS*	FUNDS RECOMMENDED TO BE PUT TO BETTER USE
Audit reports on which no management decision was made by the beginning of the period.	0	0
Audit reports issued during the period.	1	\$638,200
Audit reports needing management decision during the period.	1	\$638,200
Audit reports on which management decisions were made during the period:		
- Amounts management agreed to put to better use.	0	0
- Amounts not agreed to be put to better use.	0	0
Audit reports with no management decision at the end of the period.	1	\$638,200

* The number of reports may add up to more than the total number of reports issued. This occurs when management has agreed to implement some recommendations while other recommendations in the same report remain unresolved or when an audit report contains multiple types of recommendations.

**AUDITS INVOLVING RECOMMENDATIONS
FOR MANAGEMENT IMPROVEMENTS
OCTOBER 1, 1989 - MARCH 31, 1990**

	NUMBER OF AUDIT REPORTS*	TOTAL MANAGEMENT IMPROVEMENTS
Audit reports on which no management decision was made by the beginning of the period.	25	113
Audit reports issued during the period.	38	212
Audit reports needing management decision during the period.	63	325
Audit reports on which management decisions were made during the period:		
- Number management agreed to implement.	47	225
- Number not agreed to implement	0	0
Audit reports with no management decision at the end of the period.	20	100

* The number of reports may add up to more than the total number of reports issued. This occurs when management has agreed to implement some recommendations while other recommendations in the same report remain unresolved or when an audit report contains multiple types of recommendations.

INVESTIGATIONS DIVISION

The mission of the OIG Investigations Division is to investigate allegations of corruption, serious misconduct, fraud, waste, and abuse. It also investigates violations of integrity laws which govern the Department, allegations about operations financed by the government, and develops cases for criminal and civil prosecution and possible 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. Allegations involving misconduct against employees in other job categories and fraud against the Department and its programs are the direct responsibility of the OIG. Cases involving both types of personnel are handled jointly.

In addition, the OIG refers some cases to program offices which are generally 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.

LAW ENFORCEMENT AUTHORITIES

On January 29, 1990, the Attorney General conferred upon and delegated to the

Department of Justice Inspector General certain law enforcement authorities and directed that all individuals designated as special agents within the Office of the Inspector General be deputized as Special Deputy United States Marshals. With this designation came the authority to carry firearms, to make arrests, and to execute certain legal writs, including search warrants. The Attorney General's designation remains in effect until June 30, 1991, to be reviewed annually thereafter upon review by the Deputy Attorney General. In addition, the Attorney General by the same order permanently vested in IG special agents additional authority relating to investigations involving aliens and prisoners who upon occasion are vital witnesses in OIG cases.

UPDATES ON SELECTED CASES REPORTED IN THE FIRST SEMI-ANNUAL REPORT

- 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 bribe money paid to the cooperating inspector.

Update - Of the six defendants arrested and charged in a twelve count indictment in U.S. District Court in Tucson, Arizona,

five have pled guilty and one remains a fugitive.

Four of the five have been sentenced in Federal court to terms of imprisonment ranging from 35 months to 5 years, with corresponding sentences of special parole after release. One defendant remains to be sentenced.

- 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.

Update - On January 20, 1990, the Judge departed from sentencing guidelines and sentenced each of the defendants to 5 years probation, a \$15,000 fine, and 4 months of home monitoring (house arrest). The Government is appealing the sentence as being too lenient. The sentencing guidelines call for 2 years of imprisonment.

- A supervisory data input clerk was allowed to input her own time and attendance data into the payroll system. The subject falsified 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.

Update - In January 1990, the subject signed an agreement with the Department of Justice Civil Division which stipulated the terms of her repayment to the Department totaling \$3,062.23. This amount was recovered by an offset from the subject's retirement funds.

SIGNIFICANT INVESTIGATIONS DURING THIS REPORTING PERIOD

BRIBERY

- A Supervisory Deputy U.S. Marshal and a former Deputy U.S. Marshal received thousands of dollars in cash and services from a Government vendor who provided guards for the USMS. The vendor used this relationship to fraudulently bill the Government for services which were never received. The vendor pled guilty to multiple counts of paying gratuities to the Marshals and received 3 years probation, a \$10,000.00 fine, and was ordered to pay \$210,000.00 restitution to the Government. The vendor testified on behalf of the Government at the Marshals' trial and both were convicted of accepting gratuities. The former Deputy U.S. Marshal was sentenced to 18 months in prison and 3 years probation while the Supervisory Deputy U.S. Marshal's conviction was overturned by the Court. The Public Integrity Section of the Criminal Division is appealing the Judge's ruling to the Ninth Circuit Court of Appeals.

- An INS Special Agent was offered a bribe of \$2,000.00 by an individual for INS legalization documents. The Special Agent, posing as a corrupt employee, met with the individual and received a total of \$1,500.00 for the documents. Subsequent to the exchange of monies and documents, the individual was arrested by OIG and INS Special Agents. The subject was charged and released on a \$10,000.00 bond. A cooperating source, who had initially aided in the introduction of the Special Agent to the subject, subsequently received threatening telephone calls. Therefore, the Assistant United States Attorney prosecuting the case requested a hearing on bond revocation and release conditions for the subject, but he failed to appear for the

hearing and a bench warrant was issued for his arrest. The individual was also indicted by a Federal Grand Jury resulting in another warrant, but his location is unknown.

- In a joint investigation, OIG and Operation Alliance Agents infiltrated a Mexican Narcotics Smuggling Organization via a confidential informant. Organization leaders were willing to pay \$40,000 to an Immigration Inspector to guarantee the safe passage of 800 to 1,000 pounds of marijuana through a Port of Entry (POE). Through OIG efforts, an Immigration Inspector agreed to assist during the investigation, by posing as a corrupt officer. In late February 1990, \$38,900 was paid to the Confidential Informant. The Immigration Inspector allowed a "load vehicle" with approximately 1,000 pounds of marijuana to pass through the POE. The "load vehicle" was surveilled by OIG and Operation Alliance Agents, and while enroute it distributed some of the marijuana to two other vehicles. Subsequently, the vehicles were stopped, two arrests were made, and a total of 1,028.25 pounds of marijuana was seized.

- Information was received that an INS Inspector was selling genuine Permanent Resident Alien Cards for a fee of \$2,000 each. Through the use of an undercover informant, consensually monitored conversations, and surveillance, a genuine INS document was purchased from the employee. The employee and two civilian middlemen were arrested by OIG Agents and have been subsequently indicted for bribery and conspiracy. The trial is set to begin in April 1990.

- An OIG investigation substantiated through surveillance and consensually monitored conversations that an INS Legalization Clerk was accepting bribes from Israeli Nationals in return for producing genuine Temporary Alien

Resident Cards. The employee and the middleman (an Israeli National) in the scheme were arrested by OIG. Both the employee and middleman subsequently entered guilty pleas. The middleman received 12 months in jail, and a \$15,000 fine. The employee was sentenced in February 1990 to serve six months in a half-way house, and received a \$4,000 fine, five years probation, and 200 hours community service.

- A former INS employee (Chief Legalization Officer) attempted to bribe a current INS Legalization Adjudicator. The adjudicator contacted OIG Agents who, through surveillance and consensually monitored conversations, successfully arrested the former employee for bribery. The subject was sentenced in December 1989 to 30 days in jail, a \$1,000 fine, and 3 years probation.

- An immigration legalization applicant attempted to bribe a Legalization Officer by offering two automobiles to express his gratitude for routine responses received to legalization inquiries. The offer was rebuffed by the employee. During a subsequent investigation, the subject applicant was found to have several State warrants of arrest outstanding for theft by deception. The deception cases revolved around the subject's assisting undocumented aliens with legalization applications, for a fee. The subject was arrested by OIG Special Agents and turned over to State custody.

- A Supervisory Immigration Inspector was approached by a female who was accompanying a male Korean National in possession of false documentation. The female offered \$2,000 if the Immigration Inspector would allow the male Korean National to pass into the United States without further process. The Immigration

Inspector reported the bribe offer to the OIG and agreed to assist in the investigation. OIG Agents fitted the Immigration Inspector with a recording device and asked him to attempt to have the woman repeat the bribe offer. She repeated the offer, paid him as arranged, and offered to pay him additional money for allowing other Koreans to enter the U.S. on a continuing basis for half of whatever fee she collected from them. The woman was arrested and charged with one count of bribery. She has waived a speedy trial, and her prosecution is pending.

CONFLICT OF INTEREST

- A USMS supervisor was involved in a conflict of interest with the USMS Chief Deputy of the District. An OIG investigation revealed that, with the Chief's approval, the supervisor sold real estate for the Chief's wife while on and off duty. The real estate venture netted the Chief's wife about \$24,000.00 and the supervisor about \$23,000.00. The supervisor also sold real estate to subordinates and, in one instance, overcommitted a deputy to a large mortgage resulting in bankruptcy. The case was referred to USMS management for administrative disposition.

- Information was received by the OIG that an INS General Trial Attorney (GTA) may have been operating a private consulting business out of his INS office. Investigation revealed that the INS GTA was a senior officer and partner in a private corporation involved in arranging medical experts for court testimony. The GTA had not requested permission from INS to be engaged in outside employment. Additionally, evidence was discovered indicating that the GTA was assisting an alien in applying for naturalization. The GTA admitted using Government telephones to make personal business calls and conducting personal business on Government

time, and obtaining INS files relating to friends and assisting them with immigration problems on Government time. The case was forwarded to INS management for appropriate administrative discipline.

EMBEZZLEMENT

- An OIG investigation substantiated that an INS clerk defrauded the government of more than \$24,000 through fraudulent purchase vouchers submitted over a 2 year period. He admitted culpability when confronted by OIG Agents, and resigned his position. On October 5, 1989, he was found guilty of violation of False Claims (18 U.S.C. 287) and was sentenced to 3 years probation. Terms of the probation included restitution and participation in counseling.

- A Department of Justice employee approached OIG Agents and alleged that her former roommate had admitted to stealing payments submitted with amnesty applications. Investigation disclosed that the subject, a Contact Representative with the Immigration Service, was employed by the "reject" unit and it was her responsibility to return documents or checks to applicants when proper procedure or format was not followed. She would destroy the applications and keep those money orders that were completely intact; i.e. when none of the carbons were missing. Investigation at various local banks disclosed four money orders that were stolen by the employee, and during the interview, the subject admitted to OIG Agents a number of other previously unknown thefts. She ultimately pled guilty to a single count of embezzlement, was placed on one year probation, ordered to make restitution, and was terminated from Federal employment.

THEFT

- An OIG investigation substantiated that an INS Legalization Clerk had cashed and converted to her own use approximately \$1,700.00 in money orders derived from Seasonal Agricultural Workers applications. In a plea agreement, the subject pled guilty to Theft of Public Money (18 U.S.C. 621). The subject is awaiting sentencing.

- A BOP officer claimed he had not received a \$1,000.00 travel advance check. The OIG investigation disclosed that the BOP officer had not only received the check but had cashed it. The employee admitted making both verbal and written false reports regarding the travel advance. After receiving a declination from the Assistant United States Attorney, the matter was referred to BOP management for administrative disposition.

- OIG Agents received information that an INS Special Agent was using narcotics and selling Government purchased goods for personal profit. Subsequent investigation by OIG Agents revealed that the Agent had purchased approximately \$1,200 worth of motor oil with a U.S. Government Credit Card over a 3 month period and then had sold the oil to local vendors for cash. The agent was charged with theft (18 U.S.C. 641) and was arraigned March 27, 1990. A trial date is to be scheduled.

- Information was received that several Maintenance Department employees of the U.S. Border Patrol were stealing U.S. Government copper wire and recycling it for cash profit. An OIG investigation established that one employee had stolen a total of 295 pounds of copper wire which was recycled, and the employee received a total of \$265.50. The United States Attorney's Office declined criminal prosecution. A report was forwarded to

INS management for appropriate administrative discipline.

- A detained alien reported that his credit cards, which were in the custody of INS officials, were being used to make unauthorized purchases. OIG investigations determined that a Detention Enforcement Officer stole and used the credit cards for his personal use. The subject, who tested positive for cocaine use, plead guilty to a one count violation of credit card fraud. He resigned from the INS and was sentenced to 3 years probation, ordered to pay restitution of \$1,248.82, and a special court assessment of \$50.00.

EXTORTION

- An Immigration Legalization officer met several undocumented aliens at a social gathering in a rural Texas area. Through conversation with them, the officer became aware that none of the aliens was eligible for legalization. He took advantage of them by advising them that he could only help them if they would pay him the amnesty filing fee of \$185.00, plus \$200.00 for expeditious handling of their cases. Eight of the aliens agreed to pay the Officer a total of \$2,600.00 for his assistance. The following morning the officer picked the aliens up and drove them in his personal vehicle to the local Legalization Office. He dropped them at the front of the office and told them to await his entry by the back door so as not to arouse the suspicion of his fellow officers and for them to wait to be called. The officer, with the assistance of other family members, cashed the undesignated money orders which the aliens had purchased to pay him. Subsequently, the officer falsified at least six applications for legalization by providing false employee documentation for them. He was indicted on eight counts of extortion and six counts of creating and supplying false writings and

documents. He subsequently pled guilty to one felony count and is awaiting sentencing.

FRAUD

- An Immigration Special Agent had been evicted from his residence for being in arrears on rent in excess of \$3,000.00. During the eviction, he was found in possession of fraudulent immigration resident alien cards and fraudulent social security cards and birth certificates. OIG investigation has since established multiple financial delinquencies, collections, and judgments. He was additionally found to be AWOL in excess of 50 hours and has charged in excess of \$5,000.00 in personal debts on his Government Diners Club. Also he had cultivated a personal relationship with an illegal alien. The employee was removed from Federal service.

CIVIL RIGHTS/MISCONDUCT

- OIG Agents working with the Civil Rights Division substantiated a case against an INS Special Agent who was involved in an off-duty altercation with a gasoline station attendant. The altercation stemmed from the agent's refusal to provide his tag number on a gasoline credit card form. The agent asked the attendant for proof of residency and the attendant provided his Special Agricultural Worker temporary registration card to the agent. The agent produced his firearm and struck the attendant several times with it, as observed by several witnesses. The agent's supervisor arrived on the scene then arrested the attendant/alien for allegedly not having a residency card although the alien stated that his card had been taken by the agent. The agent denied taking the card but investigation verified the attendant's claim. In addition, the subject agent attempted to file a charge of assaulting a Federal officer against the attendant, knowing the charge to be false. The subject agent was charged

with filing false documents (18 U.S.C. 1001) (a felony) and deprivation of rights under color of law (18 U.S.C. 242) (a misdemeanor) and entered guilty pleas on both charges. He was sentenced on March 30, 1990, to 5 months in prison and 5 months in a community treatment center.

SEXUAL MISCONDUCT

- A Bureau of Prisons employee was suspected of having sexual contact with inmates and possibly being involved in child pornography/molestation of foster children. The OIG investigation disproved all child molestation allegations, but substantiated that the employee had sexual contact with inmates. The employee was removed from Federal service.

ABUSE

- "The Los Angeles Times" newspaper published an article which alleged that some unidentified U.S. Border Patrol Agents (BPAs) had broadcasted taunts, obscenities, and racial slurs on a Border Patrol vehicle public address system at Mexican Nationals along the Southern Border of California. Additionally, one of the agents threw firecrackers at a group of Mexican Nationals who were attempting to enter the United States illegally. OIG investigation substantiated that a Supervisory Border Patrol Agent (SBPA) threw a firecracker at a group of Mexican Nationals. In addition, two BPA's were found to have broadcasted taunts and obscenities as alleged. Both actions were contrary to DOJ and INS policies. An investigative report was forwarded for appropriate administrative action. Subsequently, the SBPA was suspended for 15 days without salary and the two BPAs were suspended for 12 days without salary.

DRUGS

- A Detention Enforcement Officer was arrested by the local authorities for possession of crack. The criminal charge against the subject was dropped, and during an administrative investigation by OIG Agents he provided a false affidavit wherein he denied any wrongdoing and agreed to submit to a polygraph. The employee failed the OIG administered polygraph examination, and, when confronted with that fact, he executed a sworn confession and resigned from the INS.

INVESTIGATIONS STATISTICS

OIG HOTLINE AND COMPLAINT STATISTICS	
Method of Receipt:	
Hotline	176
Other Methods	963
Total Allegations Received	1139
Disposition of Total Allegations Received:	
Cases Initiated	393
Cases Monitored	347
Referrals Made	145
Those Requiring No Action	254
Total	1139

OIG CONDUCTED INVESTIGATIONS*	
Cases Active	518
Cases Opened	218
Cases Closed	344
Cases Pending	392
Cases Referred for Prosecution	74
Cases Accepted	35
Cases Declined	21
Cases Pending	18
Indictments/Informations/Criminal Complaints	29
Convictions/Pleas	13
Civil Filings	0
Fines/Restitutions/Recoveries	\$85,000

* 16 Cases on these 2 tables are joint investigations.

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

Cases Active	237
Cases Opened	175
Cases Closed	209
Cases Pending	203
Cases Referred for Prosecution	49
Cases Accepted	14
Cases Declined	19
Cases Pending	16
Indictments/Informations/Criminal Complaints	8
Convictions/Pleas	4
Civil Filings	0
Fines/Restitutions/Recoveries	\$211,529

OIG MONITORED INVESTIGATIONS

Cases Active	145
Cases Opened	151
Cases Closed	161
Cases Pending	135

**OIG INVESTIGATIONS MONITORED IN
SUPPORT OF THE OFFICE OF PROFESSIONAL RESPONSIBILITY**

Cases Active	194
Cases Opened	196
Cases Closed	224
Cases Pending	166

Please Note: The beginning numbers (Cases Active) do not match the "Cases Pending" numbers from the last semiannual report. The numbers reported here result from corrections and reconciliations made while consolidating the various case tracking systems acquired when the OIG was established.

INSPECTIONS

The Inspections Division provides the OIG with another mechanism, in addition to Audit and Investigations, for dealing with issues associated with fraud, waste, and abuse. Inspections are tailored to provide situation-specific and site-specific coverage with the intent of providing timely feedback to senior managers and early warning to the Administration and the Congress regarding any problems which may exist. The Inspections Division provides the Inspector General with a multi-disciplinary capability to examine a large number of discrete activities, as well as review new operations early in their existence in a relatively rapid fashion.

The activities of the Inspections Division are set out in an annual workplan; the first of which was implemented shortly after the start of fiscal year 1990. This workplan is designed to assure recurring oversight of discrete DOJ programs and offices while preserving to the Inspector General the flexibility on short notice to focus resources on specific problems or trouble areas that may be suspected to exist.

A primary goal of the Division during its first year has been to develop and field test guides for use in the conduct of its cyclical inspections of DOJ components and programs. Completion of these guides significantly decreases the preparatory work and time required to conduct such inspections.

SIGNIFICANT INSPECTIONS

Inspection Of The Diners Club Automatic Teller Machine Pilot Program

The inspection was initiated to determine whether the \$6.00 fee incurred by DOJ personnel for each travel advance, using the Diners Club Automatic Teller Machine (ATM), was cost effective compared to other forms of Government travel advances that superficially appeared to be cheaper. The cost analysis determined that it would be prudent for the DOJ to continue its participation in the Diners Club credit card program utilizing the ATM feature but that additional savings were possible. The Diners Club has agreed to reduce its charges from \$6.00 per transaction to 4 percent of the advance. (The average ATM withdrawal is about \$100.00, resulting in a \$4.00 fee; a one-third reduction.) In addition, it is expected that there will be an improvement in internal controls and travel advance disbursements with full implementation of the ATM program.

Inspection Of The Immigration And Naturalization Service's (INS) Adjudications Program In The Eastern Region

The inspection was conducted to determine the efficiency and effectiveness of the adjudication services provided to INS clients. The inspection disclosed that the Eastern Region needs to establish new workload quotas and monitor production

continuously to provide an equitable distribution of work and timely adjudications. In addition, INS could save money and avoid unnecessary work hours by discontinuing the practice of printing the fee amount, which is subject to change, on its public use forms. Further weaknesses were noted in the region's automated system. Enhancements to existing computer hardware and software would permit preparation of more meaningful and accurate reports.

**United States Penitentiary,
Marion, Illinois**

An inspection was conducted as a result of allegations that unsanitary conditions were causing epidemic giardiasis, a disease caused by infection with the parasite Giardia Lamblia and that prison officials were trying to cover up the epidemic.

The inspection encompassed five program areas: Medical Services, Food Services, Safety, Facilities Management, and Legal Counsel. Marion officials asked the Centers for Disease Control to conduct an investigation within 3 weeks of the first indication of the disease. The inspection closely examined and relied on the results of the investigation which concluded that the data did not support the existence of an epidemic. Although no direct evidence was available, initial indications of the epidemic were attributed to faulty testing by a contract laboratory.

The inspection disclosed no deficiencies concerning sanitation in the institution or medical treatment of inmates. Likewise, available evidence indicated that the institution's drinking water was safe although several lawsuits on the issue were pending.

The inspection indicated that Marion's managers were responsive in assuring proper sanitation and safe drinking water, and reacted promptly and appropriately to a potentially serious problem.

INSPECTION REPORTS ISSUED
October 1, 1989 - March 31, 1990

Special Inspection of the United States Penitentiary in Marion, Illinois

Inspection of the Diners Club Automatic Teller Machine Pilot Program

Inspection of the Immigration and Naturalization Service's Adjudications Program in the Eastern Region

Management Assistance Review of the Immigration and Naturalization Service's Miami District

INSPECTIONS WORKLOAD ACCOMPLISHMENTS October 1, 1989 - March 31, 1990	
	Number of Inspections
Inspections active at the beginning of the period.	8
Inspections initiated	15
Final reports issued	4
Inspections active at the end of the reporting period.	19

AUDIT REPORTS
October 1, 1989 - March 31, 1990

INTERNAL AUDITS

- Audit of the U.S. Marshals Service's National Prisoner Transportation System 1/
- Audit of the Drug Enforcement Administration's Motor Vehicle Fleet Management Program
- Audit of the Planning for Debt Collection Within the Department of Justice
- Audit of the Debt Collections at the U.S. Attorney's Office, Eastern District of Texas 2/
- Audit of the Controls Over Certificates of Naturalization and Citizenship in the Immigration and Naturalization Service
- Summary Report of U.S. Trustee Reports and Findings Issued During Fiscal Year 1989
- Audit of the Procurement Activities in the Drug Enforcement Administration 3/
- Audit of the Employee Relocation Services at the Federal Bureau of Investigation and Immigration and Naturalization Service 4/
- Review of Administrative Controls in the U.S. Attorney's Office, Eastern District of Indiana
- Review of Administrative Controls in the U.S. Attorney's Office, Northern District of Michigan

**ERRATUM: The Districts of the two Reviews of
Administrative Controls should be:
Northern District of Indiana
Eastern District of Michigan**

1/ Recommendations that funds be put to better use - \$638,200

2/ Total Questioned Costs - \$5,546

3/ Total Questioned Costs - \$3,596

4/ Total Questioned Costs - \$28,643

TRUSTEE AUDIT REPORTS

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

<u>Title/Report Number</u>		<u>Title/Report Number</u>	
Cash Management Review of Panel Trustee Arthur S. Wallace	MR-40-90-001	Cash Management Review of Panel Trustee W. Jan Jankowski, Jr.	MR-40-90-021
Cash Management Review of Panel Trustee John E. Venn, Jr.	MR-40-90-002	Cash Management Review of Panel Trustee John W. Ragsdaze, Jr.	MR-40-90-022
Cash Management Review of Panel Trustee Alan C. Stout	MR-40-90-003	Cash Management Review of Panel Trustee Alex B. Gates	MR-40-90-023
Cash Management Review of Panel Trustee Steven H. Friedman	MR-40-90-004	Cash Management Review of Panel Trustee Charles L. Weissing	MR-40-90-025
Cash Management Review of Panel Trustee Jules I. Bagdan	MR-40-90-005	Cash Management Review of Panel Trustee Walter W. Kelley	MR-40-90-026
Cash Management Review of Panel Trustee George E. Mills, Jr.	MR-40-90-006	Operational Survey of Panel Trustee Diane L. Jensen	SR-40-90-001
Cash Management Review of Panel Trustee William C. McCalley	MR-40-90-007	Operational Survey of Panel Trustee Buddy D. Ford	SR-40-90-002
Cash Management Review of Panel Trustee Thomas E. Ray	MR-40-90-009	Operational Survey of Panel Trustee Gus L. Wood	SR-40-90-003
Cash Management Review of Panel Trustee Kyle A. Cooper	MR-40-90-010	Operational Survey of Panel Trustee Charles F. Edwards	SR-40-90-004
Cash Management Review of Panel Trustee George W. Stevenson	MR-40-90-011	Operational Survey of Panel Trustee Robert J. Brown	SR-40-90-005
Cash Management Review of Panel Trustee George W. Emerson, Jr.	MR-40-90-012	Chapter 7 Audit of Panel Trustee Jay E. Loeb	GR-40-90-002
Cash Management Review of Panel Trustee Richard P. Jahn, Jr.	MR-40-90-013	Cash Management Review of Panel Trustee Barbara G. Stuart	MR-50-90-001
Cash Management Review of Panel Trustee James R. Paris	MR-40-90-014	Cash Management Review of Panel Trustee William D. Martin	MR-50-90-002
Cash Management Review of Panel Trustee W. Wheeler Bryan	MR-40-90-015	Cash Management Review of Panel Trustee Donna P. Lesysheh	MR-50-90-003
Cash Management Review of Panel Trustee Herbert C. Broadfoot, II	MR-40-90-016	Cash Management Review of Panel Trustee Paul J. Fitzsimmons	MR-50-90-004
Cash Management Review of Panel Trustee Paul H. Anderson, Jr.	MR-40-90-019	Cash Management Review of Panel Trustee Jim S. Green	MR-50-90-005
Cash Management Review of Panel Trustee Margaret M. Huff	MR-40-90-020	Cash Management Review of Panel Trustee Richard D. Myers	MR-50-90-006

Cash Management Review of Panel Trustee C. Eugene Chamberlain	MR-50-90-007	Cash Management Review of Panel Trustee Thomas J. Geygan	MR-50-90-028
Cash Management Review of Panel Trustee Robert J. Blackwell	MR-50-90-008	Cash Management Review of Panel Trustee John A. Wolf	MR-50-90-029
Cash Management Review of Panel Trustee James H. Cossitt	MR-50-90-009	Cash Management Review of Panel Trustee Arthur J. Schuh	MR-50-90-030
Cash Management Review of Panel Trustee Steven C. Block	MR-50-90-010	Cash Management Review of Panel Trustee Carl E. Juergens	MR-50-90-031
Cash Management Review of Panel Trustee Tom K. O'Loughlin, III	MR-50-90-011	Cash Management Review of Panel Trustee Thomas L. Corroto, Jr.	MR-50-90-032
Cash Management Review of Panel Trustee Habbo G. Fokkena	MR-50-90-012	Cash Management Review of Panel Trustee David W. Allard, Jr.	MR-50-90-033
Cash Management Review of Panel Trustee Anita L. Shodeen	MR-50-90-013	Cash Management Review of Panel Trustee Mary Ann Rabin	MR-50-90-034
Cash Management Review of Panel Trustee Robert D. Taha	MR-50-90-014	Cash Management Review of Panel Trustee Thomas R. Noland	MR-50-90-035
Cash Management Review of Panel Trustee Michael C. Dunbar	MR-50-90-015	Cash Management Review of Panel Trustee Shelia Solomon	MR-50-90-036
Cash Management Review of Panel Trustee Hugh A. Miner	MR-50-90-016	Cash Management Review of Panel Trustee Roger E. Luring	MR-50-90-037
Cash Management Review of Panel Trustee John R. Butz	MR-50-90-017	Cash Management Review of Panel Trustee Daniel C. Himmelspach	MR-50-90-038
Cash Management Review of Panel Trustee J. Kevin Checkett	MR-50-90-018	Cash Management Review of Panel Trustee Philip R. Joelson	MR-50-90-039
Cash Management Review of Panel Trustee Elizabeth H. Doucet	MR-50-90-019	Cash Management Review of Panel Trustee William A. Brandt, Jr.	MR-50-90-040
Cash Management Review of Panel Trustee William M. Conway, II	MR-50-90-020	Cash Management Review of Panel Trustee James E. Carmel	MR-50-90-041
Cash Management Review of Panel Trustee Donald F. Harker, III	MR-50-90-021	Cash Management Review of Panel Trustee Richard B. Ginley	MR-50-90-042
Cash Management Review of Panel Trustee Thomas J. Bleau	MR-50-90-022	Cash Management Review of Panel Trustee David R. Heyboer	MR-50-90-043
Cash Management Review of Panel Trustee Gerald A. Rimmel	MR-50-90-023	Cash Management Review of Panel Trustee Douglas L. Thrush	MR-50-90-044
Cash Management Review of Panel Trustee Larry J. McClatchey	MR-50-90-024	Cash Management Review of Panel Trustee Brian A. Bash	MR-50-90-045
Cash Management Review of Panel Trustee Stuart J. Radloff	MR-50-90-025	Cash Management Review of Panel Trustee James R. Ransel	MR-50-90-046
Cash Management Review of Panel Trustee David Pederson	MR-50-90-026	Cash Management Review of Panel Trustee Robert D. Storey	MR-50-90-047
Cash Management Review of Panel Trustee David W. Kuhn	MR-50-90-027	Cash Management Review of Panel Trustee Susanne B. Jones	MR-50-90-048

Cash Management Review of Panel Trustee Richard E. Boston	MR-50-90-049	Operational Survey of Panel Trustee Edmund J. Zielinski	SR-80-90-005
Cash Management Review of Panel Trustee Gregory K. Silver	MR-50-90-050	Operational Survey of Panel Trustee Gerrit M. Pronske	SR-80-90-006
Cash Management Review of Panel Trustee Merrill Moores	MR-50-90-051	Operational Survey of Panel Trustee C. Gail Hunter	SR-80-90-007
Cash Management Review of Panel Trustee Reginald B. Bishop	MR-50-90-052	Operational Survey of Panel Trustee David G. Stubbeman	SR-80-90-008
Cash Management Review of Panel Trustee Jeffrey L. Hill	MR-80-90-001	Operational Survey of Panel Trustee Thomas M. Wheeler	SR-80-90-009
Cash Management Review of Panel Trustee Martin E. Long	MR-80-90-002	Operational Survey of Panel Trustee Peter C. Lewis	SR-80-90-010
Cash Management Review of Panel Trustee Cynthia Skeen	MR-80-90-003	Operational Survey of Panel Trustee Andrew C. Snyder	SR-80-90-011
Cash Management Review of Panel Trustee Thomas D. Powers	MR-80-90-004	Operational Survey of Panel Trustee J.K. Skillern	SR-80-90-012
Cash Management Review of Panel Trustee Jason R. Searcy	MR-80-90-005	Operational Survey of Panel Trustee William M. Bass	SR-80-90-013
Cash Management Review of Panel Trustee Kenneth R. Klotz	MR-80-90-006	Operational Survey of Panel Trustee Matthew D. Skeen	SR-80-90-014
Cash Management Review of Panel Trustee James R. Chadderdon	MR-80-90-007	Operational Survey of Panel Trustee Robert G. Drummond	SR-80-90-015
Cash Management Review of Panel Trustee Paul T. Gefreh	MR-80-90-008	Operational Survey of Panel Trustee Daniel C. Stewart	SR-80-90-016
Cash Management Review of Panel Trustee Jean O. Turner	MR-80-90-009	Operational Survey of Panel Trustee Michael T. Quilling	SR-80-90-017
Cash Management Review of Panel Trustee Dean T. Ogawa	MR-80-90-010	Operational Survey of Panel Trustee Dale McCullough	SR-80-90-018
Cash Management Review of Panel Trustee Thomas C. McBride	MR-80-90-012	Operational Survey of Panel Trustee Timothy E. Thompson	SR-80-90-019
Cash Management Review of Panel Trustee John C. Conine	MR-80-90-013	Operational Survey of Panel Trustee Joseph Colvin	SR-80-90-020
Cash Management Review of Panel Trustee Richard A. Yarnall	MR-80-90-014	Operational Survey of Panel Trustee Jeanne Y. Jagow	SR-80-90-021
Operational Survey of Panel Trustee David R. Langston	SR-80-90-001	Operational Survey of Panel Trustee Ben M. Gilbert	SR-80-90-022
Operational Survey of Panel Trustee Dale Wootton	SR-80-90-002	Operational Survey of Panel Trustee Joseph Rosania, Jr.	SR-80-90-023
Operational Survey of Panel Trustee J. Gregg Pritchard	SR-80-90-003	Operational Survey of Panel Trustee John E. Fitzgibbons	SR-80-90-024
Operational Survey of Panel Trustee William Gray	SR-80-90-004	Operational Survey of Panel Trustee Thomas E. Lee	SR-80-90-025

Operational Survey of Panel Trustee Steven L. Zimmerman	SR-80-90-026	Cash Management Review of Panel Trustee Morree M. Levine	MR-20-90-007
Operational Survey of Panel Trustee Thomas H. Connolly	SR-80-90-027	Cash Management Review of Panel Trustee Carlota M. Bohm	MR-20-90-008
Operational Survey of Panel Trustee Joseph M. Coleman	SR-80-90-028	Cash Management Review of Panel Trustee William E. Lawson	MR-20-90-009
Operational Survey of Panel Trustee Thomas A. Bunkley, Jr.	SR-80-90-029	Cash Management Review of Panel Trustee K. Lawrence Kemp	MR-20-90-010
Operational Survey of Panel Trustee Richard L. Hanna	SR-80-90-030	Cash Management Review of Panel Trustee Robert H. Slone	MR-20-90-011
Operational Survey of Panel Trustee Kenneth E. Weston	SR-80-90-031	Cash Management Review of Panel Trustee Stanley G. Makoroff	MR-20-90-012
Operational Survey of Panel Trustee Scott M. Seidel	SR-80-90-032	Cash Management Review of Panel Trustee Gregory M. Wilson	MR-20-90-013
Operational Survey of Panel Trustee Chris Moser	SR-80-90-033	Cash Management Review of Panel Trustee Mark S. Wallach	MR-20-90-014
Operational Survey of Panel Trustee Christopher J. Volkmer	SR-80-90-034	Cash Management Review of Panel Trustee James R. Walsh	MR-20-90-015
Operational Survey of Panel Trustee Thomas E. Koniuszy	SR-80-90-035	Cash Management Review of Panel Trustee Roy V. Creasy, Jr.	MR-20-90-016
Operational Survey of Panel Trustee Robert Anderson	SR-80-90-036	Cash Management Review of Panel Trustee Robert G. Dwyer	MR-20-90-017
Operational Survey of Panel Trustee David W. Elmquist	SR-80-90-037	Cash Management Review of Panel Trustee Kevin R. McCarthy	MR-20-90-018
Operational Survey of Panel Trustee David V. Adler	SR-80-90-039	Cash Management Review of Panel Trustee Richard A. Money	MR-20-90-019
Operational Survey of Panel Trustee Ross P. Richardson	SR-80-90-040	Cash Management Review of Panel Trustee James M. Shull	MR-20-90-020
Operational Survey of Panel Trustee Janice A. Steinle	SR-80-90-041	Cash Management Review of Panel Trustee Merrill Cohen	MR-20-90-021
Cash Management Review of Panel Trustee Carl L. Bucki	MR-20-90-001	Cash Management Review of Panel Trustee Terence B. Garvey	MR-20-90-022
Cash Management Review of Panel Trustee Daniel E. Brick	MR-20-90-002	Cash Management Review of Panel Trustee Stephanie Wickowski	MR-20-90-023
Cash Management Review of Panel Trustee Harold P. Bulan	MR-20-90-003	Cash Management Review of Panel Trustee James K. McNamara	MR-20-90-024
Cash Management Review of Panel Trustee Gary L. Smith	MR-20-90-004	Cash Management Review of Panel Trustee Marc E. Albert	MR-20-90-025
Cash Management Review of Panel Trustee Morris L. Horwitz	MR-20-90-005	Cash Management Review of Panel Trustee George W. Liebman	MR-20-90-026
Cash Management Review of Panel Trustee Emmett J. Creahan	MR-20-90-006	Cash Management Review of Panel Trustee Robert G. Mayer	MR-20-90-027

Cash Management Review of Panel Trustee Kermit A. Rosenberg	MR-20-90-028	Operational Survey of Panel Trustee Ronald C. Brown	SR-90-90-003
Cash Management Review of Panel Trustee Gregory P. Johnson	MR-20-90-029	Operational Survey of Panel Trustee James F. Rigby	SR-90-90-004
Cash Management Review of Panel Trustee Robert J. Zakroff	MR-20-90-030	Operational Survey of Panel Trustee William L. Beecher	SR-90-90-005
Cash Management Review of Panel Trustee Richard A. Bartl	MR-20-90-031	Operational Survey of Panel Trustee Richard J. Hayden	SR-90-90-006
Cash Management Review of Panel Trustee R. Clinton Stackhouse, Jr.	MR-20-90-032	Operational Survey of Panel Trustee Paul B. Snyder	SR-90-90-007
Cash Management Review of Panel Trustee Leroy R. Hamlett, Jr.	MR-20-90-033	Operational Survey of Panel Trustee Joseph A. Esposito	SR-90-90-008
Cash Management Review of Panel Trustee Edward G. Grant	MR-20-90-034	Operational Survey of Panel Trustee John D. Barkley	SR-90-90-009
Cash Management Review of Panel Trustee Charles B. Shafer	MR-20-90-035	Operational Survey of Panel Trustee George R. Nelson	SR-90-90-010
Cash Management Review of Panel Trustee Jack D. Maness	MR-20-90-036	Operational Survey of Panel Trustee Thomas A. Huntsberger	SR-90-90-011
Cash Management Review of Panel Trustee John F. Ames	MR-20-90-037	Operational Survey of Panel Trustee Eric R.T. Roost	SR-90-90-012
Cash Management Review of Panel Trustee Alan B. Niedermayer	MR-20-90-038	Operational Survey of Panel Trustee George D. Leonard	SR-90-90-013
Cash Management Review of Panel Trustee Michael W. Cannaday	MR-20-90-039	Operational Survey of Panel Trustee John B. Franzwa	SR-90-90-014
Cash Management Review of Panel Trustee Howard A. Rubenstein	MR-20-90-040	Operational Survey of Panel Trustee Richard E. Bleau	SR-90-90-015
Cash Management Review of Panel Trustee Gerald Danoff	MR-20-90-041	Operational Survey of Panel Trustee Robert P. Mosier	SR-90-90-016
Cash Management Review of Panel Trustee Michael J. Aheron	MR-20-90-042	Operational Survey of Panel Trustee Trevor C. Clegg	SR-90-90-017
Cash Management Review of Panel Trustee Philip J. Danaher	MR-20-90-043	Operational Survey of Panel Trustee Thomas R. Grimmett	SR-90-90-018
Cash Management Review of Panel Trustee Stephen C. Becker	MR-90-90-001	Operational Survey of Panel Trustee Annabelle G. Savage	SR-90-90-019
Cash Management Review of Panel Trustee James C. Hermansen	MR-90-90-002	Operational Survey of Panel Trustee James S. Proctor	SR-90-90-020
Cash Management Review of Panel Trustee Arthur D. Radke	MR-90-90-003	Operational Survey of Panel Trustee Jack Fidelman	SR-90-90-021
Operational Survey of Panel Trustee Jay Carey	SR-90-90-001	Operational Survey of Panel Trustee William H. Broach	SR-90-90-022
Operational Survey of Panel Trustee Dennis L. Burman	SR-90-90-002	Operational Survey of Panel Trustee David A. Birdsell	SR-90-90-023

Operational Survey of Panel Trustee John A. Weil	SR-90-90-024
Operational Survey of Panel Trustee Robert Stopher	SR-90-90-025
Operational Survey of Panel Trustee James L. Kennedy	SR-90-90-026

EXTERNAL AUDIT REPORTS

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

<u>Title/Report Number</u>		<u>Title/Report Number</u>	
Audit of the Commonwealth of Puerto Rico	TJP-40-90-001	Audit of the Kansas Crime Victims Reparations Board	TJP-50-90-001
Audit of the University of Mississippi	TOF-40-90-001	Audit of the Kansas Department of Administration, Office of Special Assistant on Drug Abuse	TJP-50-90-002
Audit of the University of Chapel Hill, North Carolina	TOF-40-90-002	Audit of Clarinda Correctional Treatment Unit, Iowa Department of Corrections	TJP-50-90-003
Audit of the Office of the Governor, State of Georgia <u>1/</u>	TOP-40-90-001	Audit of the Nebraska Legislative Council	TJP-50-90-004
Audit of the Baker County Board of Commissioners, Florida	TOP-40-90-002	Audit of the University of Nebraska	TOF-50-90-001
Audit of the City of Orlando, Florida	TOP-40-90-003	Audit of New Life Youth Services, Inc.	TOF-50-90-002
Audit of the City of Jackson, Mississippi	TOP-40-90-004	Audit of Loyola University, Chicago, Illinois	TOF-50-90-003
Audit of the State of Florida	TOP-40-90-005	Audit of the State of Minnesota	TOP-50-90-001
Audit of the State of Tennessee	TOP-40-90-006	Audit of Kansas Judicial Branch	TOP-50-90-002
Audit of the Regional Organized Crime Information Center, Inc.	TRIG-40-90-001	Audit of the County of Milwaukee, Wisconsin	TOP-50-90-003
Audit of Salvation Army, Southern Territorial Headquarters <u>2/</u>	GR-40-90-001	Audit of Illinois Department of Children and Family Services	TOP-50-90-004
Audit of Dismas House of Kansas City, Inc. <u>3/</u>	TJF-50-90-001	Audit of Department of Public Safety, State of Iowa	TOP-50-90-005
Audit of Illinois Coalition Against Domestic Violence	TJF-50-90-002	Audit of Wayne County, Michigan	TOP-50-90-006
Audit of Contact Center, Inc. <u>4/</u>	TJF-50-90-003	Audit of the State of Wisconsin	TOP-50-90-007
Audit of the Parents of Murdered Children and Other Survivors of Homicide Victims, Inc.	TJF-50-90-004	Audit of the Department of Human Rights, State of Iowa	TOP-50-90-008
Audit of The Harbor, Inc.	TJF-50-90-005	Audit of Iowa Department of Public Health	TOP-50-90-009
		Audit of Ramsey County, Minnesota	TOP-50-90-010
		Audit of the Michigan Department of Management and Budget <u>5/</u>	TOP-50-90-011
		Audit of Bay County, Michigan	TOP-50-90-012
<u>1/</u> Total Questioned Costs - \$77,763 Unsupported Costs - \$77,763		<u>5/</u> Total Questioned Costs - \$41,668	
<u>2/</u> Total Questioned Costs - \$3,939,277			
<u>3/</u> Total Questioned Costs - \$23,925 Unsupported Costs - \$2,825			
<u>4/</u> Total Questioned Costs - \$62,360 Unsupported Costs - \$41,256			

Audit of Elkhart County, Indiana	TOP-50-90-013	Audit of the State of Oklahoma <u>2/</u>	TOP-80-90-013
Audit of Washtenaw County, Michigan	TOP-50-90-014	Audit of the State of Oklahoma	TOP-80-90-014
Audit of Wayne County, Michigan	TOP-50-90-015	Audit of Salt Lake County, Utah	TOP-80-90-015
Audit of the City of Dubuque, Iowa	TOP-50-90-016	Audit of Salt Lake County, Utah	TOP-80-90-016
Audit of the Kansas Department of Social and Rehabilitation Services	TOP-50-90-017	Audit of the City and County of Denver, Colorado	TOP-80-90-017
Audit of Contact Center, Inc. <u>1/</u>	GR-50-90-003	Audit of Eight Northern Indian Pueblos Council	TOP-80-90-018
Audit of South Dakota Association of County Commissioners	TJF-80-90-001	Audit of the State of South Dakota <u>3/</u>	TOP-80-90-020
Audit of the National College of District Attorneys	TJF-80-90-002	Audit of The Lazar Institute	TJF-20-90-001
Audit of South Dakota Association of County Commissioners	TJF-80-90-003	Audit of the American Prosecutors' Research Institute	TJF-20-90-002
Audit of the Arkansas Office of Prosecutor Coordinator	TJP-80-90-001	Audit of the National Association of Criminal Justice Planners	TJF-20-90-003
Audit of the Arkansas Office of Prosecutor Coordinator	TJP-80-90-002	Audit of the Police Executive Research Forum	TJF-20-90-004
Audit of the Arkansas Crime Information Center	TJP-80-90-003	Audit of the International Association of Chiefs of Police, Inc.	TJF-20-90-005
Audit of the State of New Mexico Corrections Department	TJP-80-90-004	Audit of the Criminal Justice Statistics Association	TJF-20-90-006
Audit of Mesa County, Colorado	TOP-80-90-001	Audit of the National District Attorneys' Association	TJF-20-90-007
Audit of Mesa County, Colorado	TOP-80-90-002	Audit of the American Prosecutors' Research Institute	TJF-20-90-008
Audit of New Mexico Department of Finance and Administration	TOP-80-90-003	Audit of the Institute for Economics and Political Studies, Inc.	TJF-20-90-009
Audit of Larimer County, Colorado	TOP-80-90-004	Audit of Castine Research Corporation	TJF-20-90-010
Audit of the City of Aurora, Colorado	TOP-80-90-005	Audit of the National Criminal Justice Association	TJF-20-90-011
Audit of the City of San Antonio, Texas	TOP-80-90-006	Audit of the Institute for Rational Public Policy	TJF-20-90-012
Audit of the State of Louisiana	TOP-80-90-007	Audit of the Connecticut Department of Corrections	TJP-20-90-001
Audit of the State of Utah	TOP-80-90-008	Audit of the Connecticut Department of Public Safety	TJP-20-90-002
Audit of the State of Texas	TOP-80-90-009		
Audit of the State of Texas	TOP-80-90-010		
Audit of Montgomery County, Texas	TOP-80-90-011		
Audit of Montgomery County, Texas	TOP-80-90-012		

1/ Total Questioned Costs - \$116,095
 Unsupported Costs - \$51,632

2/ Total Questioned Costs - \$1,736
 Unsupported Costs - \$1,736

3/ Total Questioned Costs - \$5,389

Audit of the Department of Corrections, Virginia	TJP-20-90-003	Audit of County of Los Angeles, California	TOP-90-90-006
Audit of Baltimore County, Maryland	TOP-20-90-001	Audit of Stevens County, Washington	TOP-90-90-007
Audit of Virginia Beach, Virginia	TOP-20-90-002	Audit of Maricopa County, Arizona	TOP-90-90-008
Audit of the County of Camden, New Jersey	TOP-20-90-003	Audit of the State of Washington	TOP-90-90-009
Audit of the City of Boston, Massachusetts	TOP-20-90-004	Audit of the City of Winslow, Arizona	TOP-90-90-011
Audit of the Department of State Police, Richmond, Virginia <u>1/</u>	TOP-20-90-005	Audit of the City of Winslow, Arizona	TOP-90-90-012
Audit of the City of Philadelphia, Pennsylvania	TOP-20-90-006	Audit of the City of Winslow, Arizona	TOP-90-90-013
Audit of the City of Portland, Maine	TOP-20-90-007	Audit of the State of Nevada	TOP-90-90-015
Audit of the State of Delaware	TOP-20-90-008	Audit of the State of Nevada	TOP-90-90-016
Audit of the City of New York	TOP-20-90-009	Audit of Boulder City, Nevada	TOP-90-90-017
Audit of the Department of State Police, Virginia <u>2/</u>	TOP-20-90-010	Audit of the County of Hawaii, Hawaii	TOP-90-90-018
Audit of the State of New Jersey	TOP-20-90-011	Audit of the City of Baldwin Park, California	TOP-90-90-019
Audit of the City of Alexandria, Virginia	TOP-20-90-012	Audit of Whatcom County, Washington	TOP-90-90-020
Audit of the Connecticut Office of Policy and Management	TOP-20-90-013	Audit of the City of Oakland, California	TOP-90-90-021
Audit of the Department of Public Safety, State of Alaska <u>3/</u>	TJP-90-90-010	Audit of the County of Hawaii, Hawaii	TOP-90-90-023
Audit of Western Care Centers, Inc.	TOF-90-90-001	Audit of Pinal County, Arizona	TOP-90-90-024
Audit of Western Care Centers, Inc.	TOF-90-90-002	Audit of the Department of Health and Social Services, Alaska	TOP-90-90-025
Audit of the South Central Community Action Agency, Twin Falls, Idaho	TOF-90-90-014	Audit of the City of Seattle, Washington	TOP-90-90-026
Audit of California State Chico University Foundation	TOF-90-90-022	Audit of Snohomish County, Washington	TOP-90-90-028
Audit of Tahoe Human Services, Inc.	TOF-90-90-027	Audit of Pima County, Arizona	TOP-90-90-029
Audit of County of Humboldt, California	TOP-90-90-003	Audit of the City of Winslow, Arizona	TOP-90-90-030
Audit of the City of Tucson, Arizona	TOP-90-90-004	Audit of the City of Scottsdale, Arizona	TOP-90-90-031
Audit of Chelam County, Nevada	TOP-90-90-005	Audit of Marion County, Oregon	TOP-90-90-032
		Audit of the City of San Jose, California	TOP-90-90-033
		Audit of the City of Vancouver, Washington	TOP-90-90-034
		Audit of the State of Oregon	TOP-90-90-035
		Audit of the City of Los Angeles, California	TOP-90-90-036

1/ Total Questioned Costs - \$21,011

2/ Total Questioned Costs - \$24,323

3/ Total Questioned Costs - \$1,946
Unsupported Costs - \$1,946



BE PART OF THE SOLUTION

Report waste, fraud
and abuse to:

U.S. Department of Justice

INSPECTOR GENERAL

HOTLINE

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P.O. Box 27606
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