

U.S. Department of Justice

Washington, D.C. 20530

Office of the Inspector General Semiannual Report to Congress

April 1, 1991 - September 30, 1991





U.S. Department of Justice

Office of the Inspector General

October 31, 1991

Honorable William P. Barr
Acting Attorney General
Department of Justice
Washington, D.C. 20530

Dear Mr. Barr:

In accordance with section 5 of the Inspector General Act of 1978, as amended, I am submitting the Semiannual Report to Congress on the activities of the Office of the Inspector General covering the six-month period ending September 30, 1991.

In reviewing past semiannual reports, it appears that there has been a tendency to make them an exhaustive litany of accomplishments. In fact, however, what the statute requires in a semiannual report only takes a few pages; the audits and inspections themselves already have been disseminated to Departmental managers and to Congress; and a more succinct report is more likely to be read. With that in mind, here are some highlights from this reporting period.

Highlights

Investigations: Comparing FY 1991 to FY 1990 statistics, arrests increased by 22 percent, indictments by 31 percent, and convictions by 51 percent. During this six-month reporting period, successful investigations led to 25 arrests, 34 indictments, and 34 convictions. Among these were several cases in which an approximate total of \$425,000 was paid in an effort to corrupt DOJ employees, and embezzlement cases that totaled over \$90,000. In addition, investigations yielded fines, restitutions, and recoveries that totaled \$178,000, and seizures that totaled another \$128,500.

In other cases, we have obtained a conviction for the beatings of alien detainees by a deputy sheriff. We also convicted an INS Border Patrol agent who extracted sexual favors from an alien by virtue of his authority over her, and an INS detention officer who robbed alien detainees of what little cash they possessed. I am particularly proud that we were able to obtain convictions for these predatory crimes, which are especially heinous because they are committed upon the most defenseless of victims.

Audits: OIG audits also yielded significant results. The returns from two previous audits can now be calculated: as the result of a cash management audit, the FBI has

implemented new measures that will reduce the amount of "idle" money held outside the Treasury by \$9.5 million and save the Government approximately \$750,000 in interest per year; a change in the housing of Florida State prison inmates by BOP has resulted in a savings that has been finally calculated to total \$41 million, an \$8 million increase over the previously estimated amount.

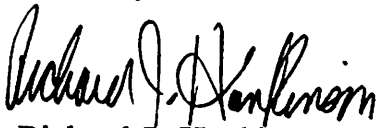
In addition to our routine audit work, we did a special audit at the request of the Executive Office for U.S. Trustees that established that a Chapter 7 panel trustee had diverted \$317,196 in estate funds, and that an additional \$5,301,295 in unliquidated assets could not be accounted for based on the trustee's records.

Finally, two of our reports reflect our capability to do ADP audits, which require a special and scarce expertise. The Bureau of Prisons Data Base Management Controls audit found that a risk assessment and contingency plan had not been completed for a major element in BOP's data and telecommunications system; that password security protections were not being fully used; and that 71 % of BOP system users sampled either did not have a completed background investigation or had an outdated one. A second audit, of the Justice Management Division Tape Management System, involved extensive and sophisticated testing, most of which the system passed satisfactorily although correctable deficiencies were found in two significant areas.

Inspections: The Inspections Division, the smallest OIG operational component, continues to provide rapid results and early warnings to management. In one inspection, we found that \$2.2 million appropriated for the correction of fire code hazards at 4 BOP prisons lay idle, for several years in some cases, without being used to remedy identified problems. Another inspection found that DEA mishandled its procurement of weapons, and that problems identified in our earlier audit of its procurement program persisted to the present. An inspection of the training provided by INS disclosed that some 38% of its inspectors had not received formal training, although this problem had also been previously identified and supposedly addressed by management.

In sum, I believe that this report is further evidence of the benefits that an Office of the Inspector General can provide to a Department that is committed to sound management and to maintaining the integrity of its employees. I thank you for the support that I have received from you and from senior management, and I look forward to the coming year.

Sincerely,



Richard J. Hankinson
Inspector General

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The Office of the Inspector General

Mission

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

Organization

The OIG carries out this mission through four components:

- *The Audit Division*, headquartered in Washington, D.C., has field offices in San Francisco, Denver, Dallas, Atlanta, Chicago, Falls Church, and Philadelphia.
- *The Investigations Division* has its headquarters in Washington, D.C. The Division has field offices in Seattle; San Francisco; Los Angeles; San Diego; Tucson; El Paso; McAllen; Miami; Brunswick, Georgia; Chicago; New York City; Washington, D.C.; and San Juan, Puerto Rico.
- *The Inspections Division* is headquartered in Washington, D.C.
- *The Management and Planning Division* is headquartered in Washington, D.C.

Staffing and Budget

In 1991, the OIG was staffed with 336 permanent positions, 320 workyears, five other than full-time positions, \$25,140,000 in direct appropriations, and \$2,441,000 in reimbursable agreements to provide an additional 33 authorized reimbursable workyears. The FY 1992 budget provides for 348 permanent positions, 346 workyears, five other than full-time positions, \$28,820,000 in direct appropriations, and \$2,541,840 in anticipated reimbursements to continue the 33 reimbursable workyears. This represents an increase of \$3,680,000, 12 positions, and 26 workyears over the 1991 appropriation.

Personnel Strength

The OIG's 1991 personnel ceiling by function was as follows: Immediate office, 17; Audit, 150 (includes 33 reimbursable workyears/positions); Investi-

gations, 135; Inspections, 43; Management and Planning, 31; total personnel strength, 374.

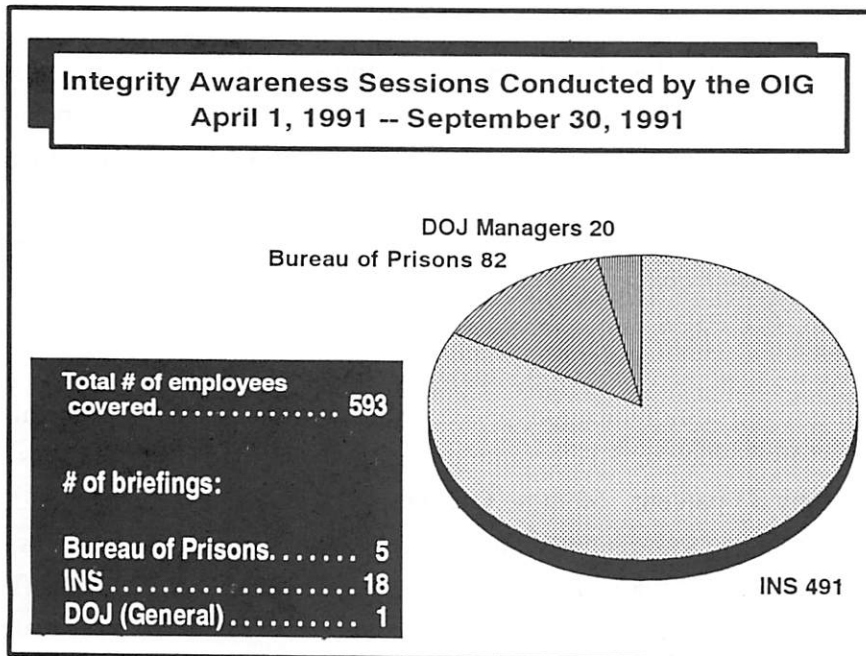
Personnel Strength

Executive Direction

Inspector General Initiatives

The OIG began several initiatives during this reporting period.

In an effort to proactively address integrity and ethics issues before they give rise to cases for investigation, OIG special agents throughout the country have begun giving Integrity Awareness briefings to Departmental employees. These briefings meld our experience with misconduct issues indigenous to the Department with the broader ethical rules and standards of conduct applicable to the entire Executive Branch. The chart below summarizes the briefings given during this reporting period.



On September 30, 1991, the OIG issued its consolidated audit and inspection workplan for FY 1992. Developed over the past six months, the workplan

Executive Direction

Inspector General Initiatives (continued)

charts the subjects that the OIG plans to audit or inspect during the forthcoming year. It contains two new audit initiatives: a determination to conduct exploratory work into the financial aspects of selected DOJ grants and contracts to see if the Department's dollars are well spent; and, secondly, a very substantial entry into the activities of the litigating divisions and United States Attorneys offices to examine a number of programs for which they are responsible.

A third initiative addresses the keenly felt obligation to assure that OIG operations are conducted at the highest level of professionalism. To that end, an intense regimen of training was provided to OIG special agents, inspectors and auditors. The inspectors and auditors completed an average of 40 hours of continuing education each, which comports with standards set by the General Accounting Office. During this period, 35 percent of OIG special agents attended a 4-week Continuing Education Training Program held at the Federal Law Enforcement Training Center, Glynco, Georgia.

Administrative Management

The Office of the Inspector General continues to improve its productivity and management. The Internal Control Unit is now fully staffed and operational. It has conducted a number of reviews of OIG activities and management issues, and has completed the foundation work for inspections of OIG field offices and other operations that will begin during the forthcoming six months. In addition, financial and compliance reviews of Investigations Division field office Special Operations Accounts have been completed.

For improved communications and coordination, the Inspector General Network for Information and Telecommunications Exchange (IGNITE) has been expanded by 33 percent. 60 more OIG employees joined the 180 already using the network to share reports, spreadsheets, legal documents, graphics, data bases, and electronic mail nationwide. An ADP Risk Analysis of IGNITE has been completed, computer security training has been conducted at virtually all OIG offices, and additional workstations and software applications have been installed. In addition, new and replacement technical equipment and communications gear have been provided to investigations field offices.

Executive Direction**Administrative
Management
(continued)**

To keep pace with an expanding workload, the OIG hired additional special agents and auditors, actively recruiting minorities and women. The OIG also established a number of employee programs that complement out work environment. An employee fitness and health program was started; alternative and flexible work schedules to meet employee needs have been implemented; and employee incentive programs, such as instant or spot cash awards, have begun.

President's Council on Integrity and Efficiency Activities

The Inspector General participates in the President's Council on Integrity and Efficiency (PCIE). During the past 6 months, the OIG has continued to serve on the PCIE Inspections Committee, participated in the Computer Auditing/Investigation Roundtable, and participated in Inspections Roundtable quarterly meetings. Moreover, the OIG will be an active participant on the Task Force on Improved Financial Management and Implementation of the Chief Financial Officers Act. For the first time, as part of an IG peer review system, the OIG Audit Division will be performing an external peer review of another Inspector General's audit function. Correspondingly, this OIG's audit function will be examined under this peer review program. In addition, the OIG responded to the PCIE on 28 audit-related initiatives and provided comments on a number of PCIE legislative initiatives and inquiries.

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. Although the Department's Office of Legislative Affairs and Office of Policy Development review all proposed or enacted legislation that could affect the Department's activities, the OIG independently reviews proposed legislation regarding fraud, waste, or abuse in the Department's programs or operations, or other matters affecting the operations of the OIG. Over the past 6 months, the OIG reviewed and submitted comments on the following proposed legislation: Section 4918 of S.1241, the Violent Crime

Review of Legislation and Regulations

Control Act of 1991; H.R. 2916 and S.1040, the House and Senate versions, respectively, of the Federal Agency Energy Efficiency Act of 1991; and H.R.262, the Independent Procurement Corps Act of 1991; False Claims Technical Amendment Act of 1991; and two pieces of proposed legislation to establish Government performance standards.

Debt Collection

The Senate Report accompanying the Supplemental Appropriations and Re-scissions Act of 1980 (P.L. 96-304) requires Inspectors General to report actions taken to improve debt collection. On October 30, 1991, the components of the Department advised the OIG of the following activities that they stated were taken to improve debt collection during the period April 1, 1991, to September 30, 1991.

JMD

- The Justice Management Division (JMD) is working with the Administrative Office of the United States Courts (AOUSC) as they develop a national center for collection of criminal debts. Pilot sites are to be implemented in early 1992.
- The Office of the Deputy Assistant Attorney General, Debt Collection Management, continued to manage the Private Counsel Pilot Program. Under this program, which was initiated to enhance the Government's ability to collect delinquent debt, the Department contracts with private law firms for litigation services. All debts referred for litigation in DCM's seven pilot project districts are received in a "Central Intake Facility" (CIF). The CIF, operated by a private contractor, uses a fully automated debt collection system that centralizes many of the administrative functions and communicates with the pilot U.S. Attorneys' Offices (USAOs) and private law firms participating in the project. During fiscal year 1991, 13,458 debts totaling \$218,052,452 were referred to the CIF from client agencies. USAOs and private counsel in the pilot project's seven districts collected a total of \$41,895,159 in cash. The Private Counsel Pilot Program is scheduled to run through September 30, 1992.
- On Oct. 1, 1990, the CIF concept was expanded and The Nationwide Central Intake Facility was established as the sole intake point for all debts of less than \$500,000 referred to the U.S. Attorney's Offices for litigation. As a result, a single, central, automated debt tracking database is being accumulated that is expected to improve caseload management, thereby indirectly increasing col-

Debt Collection

JMD (continued)

lections. During fiscal year 1991, 23,608 debts totaling \$457,292,826 were referred to the NCIF from 33 Federal agencies.

The NCIF also enabled the Department to support claims to Treasury and the Office of Management and Budget (OMB) that client agencies have been reporting inaccurate information on debts referred to Justice for litigation. Treasury and OMB have requested that the referring agencies reconcile their data with the NCIF figures.

- The Debt Accounting Operations Group (DAOG) used a lock box to collect 172,703 payments totaling \$716,613,341 from U.S. Attorney's Offices, private counsel, and the legal divisions. DAOG also operated the Internal Revenue Service (IRS) Tax Refund Offset Program for the Department's components. This included 2,107 separate voluntary payments from debtors and 6,965 offsets. A total of \$5,070,400 was collected from delinquent Federal debtors. Finally, DAOG coordinated the Bureau of Prisons' Inmate Financial Responsibility Program, which collected \$2,127,622 on criminal fines from inmates in Federal prisons.

The Immigration and Naturalization Service (INS) consolidated accounts receivable and bond activities into its Eastern and Northern Regions. Extensive dunning efforts were initiated for receivables transferred to the Eastern and Northern Regions. INS prepared a statement of work for contractual support to develop and implement a centralized automated Bonds Management Information System and a centralized automated Accounts Receivable Debt Collection System. A contract was signed with Computer Data Systems, Inc.

The Drug Enforcement Administration (DEA) continues to: use salary offsets to improve collections from delinquent employee debtors; use administrative offsets of retirement funds to collect from former employees; and request addresses from the IRS for non-DEA employees with outstanding debts. DEA also contacts state and local law enforcement agencies when debts are not paid timely by state and local law enforcement personnel. In addition, delinquent Government Transportation Requests are turned over to the General Services Administration.

The FBI has implemented a policy of discontinuing fingerprint identification services to non-Federal users who do not pay for the services. No debts are written off.

INS

DEA

FBI

Overview

Debt Collection

The following chart shows the unaudited figures provided by the Department on amounts of money due and delinquent as of March 31, 1991, and September 30, 1991; and the amounts written off during the 6-month periods ending March 31, 1991, and September 30, 1991.

	As of March 31, 1991	As of September 30, 1991
Total amount due DOJ	\$56,418,053	\$95,862,708
Amount delinquent	46,059,932	44,949,821
Total amount written off as uncollectible	843,376	1,800,964

*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.

High Risk Areas

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

HIGH RISK AREA	Audit	Inspection
Immigration and Naturalization Service		
---- Security of Agency Documents		■
---- Training for Inspectors		■
---- Management Controls and Financial Systems	■	
U.S. Bankruptcy Trustees	■	
Bureau of Prisons		
---- Fire Code Compliance		■
ADP Security	■	

Duties of the Investigations Division

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

Under the Inspector General Act Amendments of 1988, the Department's Office of Professional Responsibility (OPR) retained authority over certain investigations. The Act directed that allegations relating to Department employees in attorney, criminal investigative and law enforcement positions be referred to OPR. The OIG and OPR signed a Memorandum of Understanding to ensure close coordination on these investigations. The agreement provides that all OIG resources, investigators and auditors, can be used for OPR investigations. The OIG has direct investigative responsibility over: allegations of misconduct against employees in other job categories, and cases of fraud against the Department and its programs.

Also, the Investigations Division refers some cases, noncriminal in nature and involving administrative matters, to bureaus within the Department. The OIG monitors these cases to ensure they are properly handled.

Significant Investigations Conducted During This Reporting Period

■ Two Deputy Sheriffs were allegedly beating Mariel Cuban detainees, and in March 1991, the United States Catholic Conference contacted the Office of the Attorney General, U.S. Department of Justice, about the beatings. OIG special agents established 39 separate complaints of alleged brutality at the jail. Another incident occurred in April, and the OIG and the Department's Civil Rights Division, Criminal Section, initiated a grand jury investigation of the incident. On September 12, 1991, the senior Supervisory Deputy Sheriff pled guilty to Deprivation of Rights Under Color of Law, a felony.

Civil Rights
Investigation

Significant Investigations Conducted During This Reporting Period

Bribery and Alien Smuggling

■ An INS Border Patrol Agent used his own car to drive a 17-year-old undocumented alien woman into the interior of the United States. The woman had been placed in his custody so he could return her to her own country. An OIG investigation revealed that the Border Patrol Agent took the woman to his residence and had sexual intercourse with her. He also provided her with an INS document to conceal her illegal status and then attempted to transport her into the interior of the United States where he intended to release her. On September 11, 1991, the Agent was convicted of Transporting an Alien Within the United States, Conspiracy, Fraud and Misuse of Visas, and Bribery.

Bribery

■ A language interpreter employed by the Executive Office of Immigration Review (EOIR) offered a bribe to an INS employee for certain INS forms, security ink, and a "BOND POSTED" stamp. The INS employee, cooperating with an OIG undercover operation, delivered the items to the EOIR interpreter and accepted the bribe money. OIG special agents immediately arrested the interpreter, who was charged with Bribery and released on a \$10,000 personal recognizance bond. On September 17, 1991, a Federal grand jury indicted the EOIR interpreter. Trial is pending.

■ A BOP Correctional Officer was suspected of accepting bribes to smuggle contraband to Federal prisoners. The OIG initiated an investigation. On January 9, 1991, the Officer smuggled contraband into a Metropolitan Correctional Center. OIG agents arrested the individual, and on June 14, 1991, the Officer pled guilty to one count of Bribery. Additionally, the Officer admitted to being a heroin addict, to receiving over \$10,000 in bribes, and to smuggling cocaine, marijuana, and heroin into the Correctional Center.

■ An INS Immigration Examiner was suspected of allowing Russian and Chinese aliens to take and pass the English literacy portion of the Naturalization

Significant Investigations Conducted During This Reporting Period

examination. An OIG investigation revealed that the Examiner was accepting payments from “middlemen,” whose clients were allowed to pass the examination. The Examiner admitted to accepting approximately \$10,000 in bribes and agreed to cooperate in an undercover operation in which OIG agents made audio and video recordings of the exchange. On June 24, 1991, the middleman was arrested, charged with Bribery, and released on \$25,000 cash surety bond. The middleman pled guilty to two counts of Bribery on September 24, 1991. Charges are pending against the Examiner, who resigned from the INS.

■ A Korean civilian acting as an interpreter told an INS special agent that he knew people who would pay cash for genuine employment authorization cards. The INS agent notified the OIG. In the ensuing investigation the conspirators paid a total of \$148,500 in bribes. The investigation ended April 6, 1991, when a joint task force of OIG and INS special agents arrested the Korean, a co-conspirator and 40 aliens. The conspirators were charged with Bribery of a U.S. Official. INS agents administratively processed the 40 aliens for deportation. At the time of the arrest, officials seized 11 vehicles valued at \$150,000.

■ An INS Correspondence Clerk working with a civilian co-conspirator sold employment authorization cards to undocumented aliens, who paid between \$2,000 to \$5,000 per card. The aliens applied for—and received—Social Security account numbers and authentic Social Security cards. An OIG investigation determined that the conspirators had been using INS equipment and office space during non-duty hours. The OIG and the Department of Health and Human Services OIG reviewed Social Security Applicant files and identified 70 aliens as potential clients of the conspirators.

On April 18, 1991, the Correspondence Clerk was arrested and released on bond. The co-conspirator surrendered on April 29. The Clerk entered a guilty plea to one count of Bribery on July 15, 1991, and the co-conspirator entered a guilty plea to one count of Conspiracy. The two are awaiting sentencing.

Bribery (continued)

Significant Investigations Conducted During This Reporting Period

Bribery (continued)

■ Corporate officers of a fish company tried bribing an INS special agent. The agent was investigating the company for compliance with the Immigration Reform and Control Act and found numerous cases of undocumented aliens working for the company. Two aliens were apprehended, and the company was assessed a \$6,500 fine for illegal hiring practices. Two corporate officers and an employee then offered the INS agent a bribe. The officers wanted INS benefits and asked the agent to destroy the INS file that documented the illegal hirings.

In an OIG undercover operation, the INS agent posed as a corrupt employee and received \$9,000 in bribes. The three individuals were arrested on May 28, 1991, for Bribery. They were released on bonds ranging from \$10,000 to \$75,000 and are awaiting trial.

■ In September 1990, INS agents arrested an Immigration Consultant for Immigration Fraud. The Consultant identified an INS Chief Legalization Officer as the source for the documents. OIG special agents examined records to verify the Consultant's story and discovered that the Chief Legalization Officer had accepted \$35,000 in bribes for legalizing nine aliens. On June 5, 1991, the Legalization Officer was indicted for one count of Conspiracy to Defraud the Government and eight counts of Bribery. On September 19, the Officer pled guilty to one count of Bribery.

■ An attorney who practiced immigration law and two associates conspired to bribe an INS employee. The INS employee—cooperating with OIG special agents—accepted \$92,050 in bribes in return for illegal INS Work Authorization Cards. The attorney charged clients approximately \$3,000 apiece for the documentation. The attorney's associates were employed as immigration consultants and took part in the scheme by carrying money and documents between the attorney and the INS employee.

Significant Investigations Conducted During This Reporting Period

OIG agents arrested the three on charges of Bribery of a Public Official, Conspiracy to Bribe a Public Official, and Aiding and Abetting the Obtaining of False INS Employment Authorization Cards. A search of the attorney's law office, supervised by a Court Appointed Monitor, garnered evidence linking the attorney to the scheme. After posting cash bonds, the three individuals were released from custody. Trial is pending.

■ An INS employee conspired with Jamaican drug traffickers to smuggle narcotics into the United States. An OIG undercover operation determined that the employee was providing drug traffickers with re-entry documents. While under surveillance, the employee helped five Jamaicans enter the United States through a major international airport; the employee was subsequently arrested.

The INS employee admitted to providing the re-entry documents in return for \$3,000 in cash and rental payments for an apartment. Agents seized various stolen Immigration documents from the employee's residence. The employee pled guilty to a single count of Conspiracy to Distribute Narcotics.

■ A Federal Correctional Facility experienced a significant cash shortage and notified the OIG. An investigation determined the main suspect in the theft was a BOP Accountant. The accountant admitted to embezzling \$45,000. Additional investigative work revealed the accountant had embezzled more than \$88,000. Prosecution is pending.

■ An INS Supervisory Detention Officer was suspected of stealing money from Mexican aliens who were being detained before their deportation to Mexico. During an OIG undercover operation, agents used hidden cameras and under-

Bribery (continued)

Conspiracy to Distribute a Controlled Substance

Fraud

Significant Investigations Conducted During This Reporting Period

Fraud (continued)

cover operatives to catch the Detention Officer stealing marked Government money. OIG agents arrested the Officer on June 6, 1991, shortly after the theft. On August 13, 1991, the Detention Officer pled guilty to one count of Felony Theft.

False Statements

■ A BOP Correctional Officer falsified his Application For Federal Employment and a Questionnaire For Sensitive Position Form. The Officer failed to report facts material to his security clearance and employment with the Department. The Officer, who previously worked for a state agency, had been fired from his job; his behavior towards female juveniles in the custody of the state had been classified as potentially dangerous. On November 19, 1990, a Federal grand jury indicted the Officer on five counts of False Statements, and on March 12, 1991, a U. S. District Court jury found him guilty of three counts of the indictment. On June 4, 1991, he was sentenced to 1-year supervised probation, fined \$1,000 and a special assessment of \$150.

Unlawful Removal and Destruction of Government Records

■ An INS File Clerk had been removing alien registration files from INS and providing the biographic data to Dominican aliens. An INS District Office received a complaint alleging the employee's misconduct and stating the employee was charging between \$1,000 to \$5,000 for the data. In a signed confession to OIG special agents, the File Clerk admitted to having stolen 30 to 50 Alien files between 1986 and 1990. The Clerk gave the files to his wife, who sold them to a "middleman." The middleman used the biographic information contained in the files to help illegal Dominican aliens get immigration benefits. The File Clerk was convicted of Unlawful Removal and Destruction of Government Records and was sentenced to 5 years probation.

Conspiracy to Provide and Possess Contraband in Prison

■ A Bureau of Prisons Senior Correctional Officer allowed a woman visitor to smuggle marijuana to her boyfriend, an inmate at a Metropolitan Correctional Center. With BOP's assistance, the OIG initiated an investigation, and a videotape recording showed the woman smuggling the marijuana to her boyfriend. On June 27, 1991, a Federal grand jury indicted the Senior Correctional Officer, the woman, and her inmate boyfriend on charges of Conspiracy to Provide and Posses Contraband in Prison, Providing Contraband in Prison, Possessing Contraband in Prison, and Aiding and Abetting.

Investigative Statistics

INVESTIGATIVE CASELOAD	OIG	OPR
Investigations carried forward as of 3/31/91*	422	193
-- Investigations reclassified/affecting count	(4)	6
-- Investigations opened this period	147	69
-- Investigations closed this period	209	102
TOTAL investigations in progress as of 9/30/91	356	166

- Adjusted count

PROSECUTIVE ACTIONS	OIG	OPR
Investigations referred for prosecution this period	61	28
-- Investigations accepted	19	8
-- Prosecutions declined	19	9
-- Pending acceptance for prosecution	23	11
Criminal indictments/information	26	8
Convictions/Pleas	30	4
Civil filings	0	0

MONETARY RESULTS (in thousands)	OIG	OPR
Fines/Restitutions/Recoveries	\$178,840	\$1,550
Seizures	\$128,500	0

Investigative Caseload

Prosecutive Actions

Monetary Results

Investigative Statistics

OIG Hot Line and Complaint Statistics

Method of Receipt	
-- Hot Line	144
-- Other Method	1454
TOTAL Allegations Received	1598
Disposition of total allegations received	
-- Investigations initiated this period	216
-- Monitored referrals within DOJ	737
-- Management referrals within DOJ and outside DOJ	293
-- Those requiring no action	352
TOTAL	1598

OIG Monitored Referrals

OIG MONITORED REFERRALS	Within DOJ	Supporting OPR
Cases carried forward as of 3/31/91*	301	425
-- Cases reclassified/affecting count	1	1
-- Cases opened this period	326	411
-- Cases closed this period	163	213
TOTAL cases in progress as of 9/30/91	465	624

Duties of the Audit Division

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

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

Audits are performed in three general categories: Internal, Trustee, and External. Internal audits address the programs and activities of the Department. Trustee audits, performed under a reimbursable agreement with the Executive Office for U.S. Trustees, examine the internal controls and cash management practices of panel and standing trustees nationwide. External audit work includes the review, 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-133.

In addition, the Audit Division has devoted an increasing amount of its resources to the support of complex fraud cases that the Investigations Division is conducting.

Significant Audits Performed During This Reporting Period

BOP Data Base Management

■ Data Base Management Controls in the Bureau of Prisons

The Audit Division conducted an audit of Data Base Management Controls in the Bureau of Prisons (BOP). The review showed that while the data base systems in the BOP are providing timely and useful information, BOP needs to conduct a risk assessment at its National Control Center in Washington, D.C. to identify and plan for situations that could adversely affect the 400,000 data base transactions that take place daily. Computer equipment should also be surveyed to ensure that the equipment is protected from environmental hazards that could affect the operation of the system.

There were several security concerns discovered during this audit. Unique passwords with designated lifetimes need to be established for all users. Currently, BOP identifies computer terminals in the same department using the same password. This prevents the BOP from identifying individual users for security purposes. Additionally, 71 percent of the BOP employees we tested either had no security clearance or had an outdated clearance, and computer security awareness training was not provided as required by the Computer Security Act of 1987. We found that access to the data base system is not limited based on job requirements and information needs to protect confidential information from those without a "need to know." Finally, we noted that some of the personal computers used by inmates did not have security software installed to prevent the compromising of information and potential unauthorized use of these machines.

■ Drug Enforcement Administration Office of Professional Responsibility and Related Activities

The Audit Division performed an audit of the Drug Enforcement Administration's (DEA) Office of Professional Responsibility (OPR), as requested by the Department of Justice, Office of Professional Responsibility (DOJ/OPR).

DEA/OPR

Significant Audits Performed During This Reporting Period

We found that the DEA OPR was not reporting all allegations of employee misconduct to the DOJ/OPR, as required by Title 28, Code of Federal Regulations. Moreover, when required reports of allegations were made, they were not always timely. Internal controls need to be improved to ensure that cases are investigated and adjudicated in a timely manner. Additionally, warnings and assurances were not always provided to subjects of investigations for signature as required. Finally, the data in the DEA OPR's automated case tracking system was incomplete and the system was not being used to its fullest capabilities.

■ The Tape Management System at the Justice Data Centers

The purpose of the audit was to determine whether tape management system software controls were adequate to protect and manage data stored on tape cartridges and reels at the Justice Data Centers (JDC). The audit included a determination of whether system software controls were in place for the proper identification, maintenance, and disposition of tape media; controlled access to tape management system resources; and adequate tape inventory and physical custody control.

While 15 of the 17 computerized audit tests showed that the control characteristics were either within acceptable tolerances or were immaterial, we found that the JDCs do not have adequate internal controls in place to control the use of a critical tape keyword parameter. These lack of controls could allow a knowledgeable user to access, modify, or destroy data and other resources without leaving an audit trail. Also, a maintenance report program that can detect invalid pointers was not being used effectively. Invalid pointers that are left unresolved can lead to the loss of data or invalid results from batch jobs. We also discovered a lack of internal controls over the storage, maintenance, and disposal of tape reels and cartridges at the JDCs. The primary cause was the lack of written policies and procedures in these areas. Other causes included poor identification of storage media and poor inventory practices.

DEA/OPR (continued)

Justice Data Centers

Significant Audits Performed During This Reporting Period

DEA Diversion Control

■ The Drug Enforcement Administration Diversion Control Program

The Audit Division conducted an audit of the DEA Diversion Control Program to assess its effectiveness. The Diversion Control Program was initiated to prevent, detect, and investigate the illegal diversion of legal drugs. The Audit Division surfaced weaknesses in the collection, analysis, and reporting of drug transaction data. Four of the five state agencies we visited had received no narrative DEA reports within the past 2 years on distribution trends. Further, three of the five agencies confirmed that quarterly ARCOS statistical reports were of limited use because the data entries were not current. Because ARCOS contained untimely data, four of the agencies used the reports only to substantiate leads from informants and complainants, but did not use the reports to initiate drug diversion investigations. It was also noted that DEA did not have sufficient internal controls that would ensure that all persons who purchased drugs had the appropriate DEA registration. Further, DEA did not always obtain information on persons whose authority to handle controlled substances was restricted or revoked by state enforcement agencies. These noted issues increased the chance that illicit purchases of legal drugs could occur and not be detected and investigated in a timely manner.

INS Firearms Policy

■ Immigration and Naturalization Service Firearms Policy

The Audit Division conducted a review of the Immigration and Naturalization Service (INS) firearms policy. In CY 1990, INS reported 90 shooting incidents involving 112 INS officers. The review sample included 66 shooting incidents involving 86 officers. The review noted that of the sample tested, 12 percent of INS officers involved in shootings had used their weapons inappropriately and in violation of INS firearms policies. Forty-five percent of our sample of INS officers involved in shooting incidents had not qualified in the quarter

Significant Audits Performed During This Reporting Period

preceding the shooting or the quarter in which the shooting took place, or there was no record of quarterly weapons qualifications. Additionally, some of the officers who went to the range had not qualified with all the weapons they are authorized to carry on duty.

The INS Firearms Review Board did not direct the Shooting Incident Investigation Team to investigate any of the 90 shooting incidents that took place during CY 1990.

We concluded that INS' firearms policies and procedures need updating and/or enhancement. For example, the INS does not have a procedure for ensuring officers go to qualification sessions when they miss their original range dates; the INS does not have set training requirements for firearms instructors. Additionally, INS has no uniform guidance for administering disciplinary actions for officers who violate firearms regulations; post-shooting procedures are unclear and need to be expanded to include the reporting of incidents to appropriate agencies with investigative responsibilities. Finally, INS needs to clarify the procedure for reassigning an officer to other duties after a shooting incident.

The review of the weapons inventory disclosed that INS needs to develop a system to better catalog the weapons in its inventory. The review team found that weapons on the master listing did not always match the inventory at the local districts. Also, a system needs to be developed to register changes in the types of weapons each officer is authorized to carry on duty. This system is necessary to ensure that officers only carry weapons they have demonstrated proficiency in using.

■ Immigration and Naturalization Service San Diego Border Patrol Sector

We completed a review of the INS Border Patrol Sector, San Diego, California. The review covered two major categories of Border Patrol activities—operations, and administration and management. We reviewed Sector performance

INS Firearms Policy
(continued)

INS Border Patrol
Sector

Significant Audits Performed During This Reporting Period

INS Border Patrol Sector (continued)

for selected activities under both of the categories and found that in the operations area, only 43 percent of the Sector's total onboard Border Patrol Agents perform line watch duties. Border Patrol Agents were being used in other than line watch functions, such as employer sanctions activities, drug awareness, fence building, and processing and transporting aliens.

We also found that coordination between Anti-Smuggling Units in the Sector and the INS San Diego District Office needed improvement to preclude potential duplication of activities and work. We found that lax security practices led to administration and management problems; the staging facility was operating with considerably less staff than required to be most efficient; Departmental procedures were not being followed for the disposition of currency confiscated by the Anti-Smuggling Unit; and policies and procedures for the imprest fund, travel, procurement, and fleet management needed to be updated, modified, or developed.

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, 268 trustee reports were issued.

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, compliance with major statutes that could have a material effect upon the financial information provided to the U.S. Trustees and the Courts, and the fairness of the trustees' financial representations. In addition, 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 internal control 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-133 require Federal funds recipients to arrange for an audit of their activities. During this period, 142 external reports were issued encompassing 693 Department contracts, grants and other agreements totaling \$181,266,314. These audits report on financial activities, compliance with applicable laws, and in many cases, the adequacy of recipients' internal controls over Federal expenditures. Reports on organizations over which the Department is cognizant or which have a preponderance of Departmental funds are reviewed to ensure they comply with generally accepted Government auditing standards. In certain limited circumstances, the OIG performs audits of state and local governments, nonprofit organizations, and Departmental contracts.

During this period, the Audit Division issued two Management Memoranda. The first was issued to the Assistant Attorney General for Administration regarding the review of the Department's Electronic Time and Attendance System. The second memorandum was transmitted to the Administrator, Drug Enforcement Administration, on Cocaine and Other Drug Investigative Support and Intelligence Gathering.

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, 1991, the OIG closed 398 audit reports and was monitoring the resolution process of 130 open audit reports. Of this latter number, two external audits were over 6 months old and in disagreement as discussed below.

Two external audit reports were issued in the prior period on Leviticus Project Association, Inc. We are working with the auditee, and resolution is expected in the near future.

There was one Notification of Irregularity issued during this period.

**Management
Memoranda****Audit Follow-
Up Activities****Audits in
Disagreement****Notice of
Irregularity**

Audit Statistics

Audits With Funds Recommended to be Put to Better Use

Nothing to report.

Audits With Questioned Costs

Audit Reports	Number of Audit Reports	Total Questioned Costs (including unsupported costs)	Unsupported Costs
No management decision was made by beginning of period.	9	\$1,485,051	\$121,966
Issued during period.	23	\$188,587	\$89,724
Needing management decision during period.	32	\$1,673,638	\$211,690
Management decisions made during period:			
-- Amounts management agreed to recover (disallowed).	14	\$1,503,158	\$121,966
-- Amounts not sustained (not allowed).	0	0	0
No management decision at end of period.	18	\$170,480	\$89,724

Audit Statistics

Audit Reports	Number of Audit Reports	Total Number of Mgmt. Improvements Recommended
No management decision was made by beginning of period.	29	108
Issued during period.	64	297
Needing management decision during period.	93	405
Management decisions made during period:		
-- Number management agreed to implement	46*	231
-- Number not agreed to implement	2	3
No management decision at end of period.	50	171

Audits Involving Recommendations for Management Improvements

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

Duties of the Inspections Division

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

Inspections adhere to the standards issued by the President's Council on Integrity and Efficiency and to guidelines issued by the Office of the Inspector General. An annual workplan sets forth the Division's activities.

The workplan's design ensures oversight of Department of Justice programs and offices, but allows the Inspector General the flexibility to direct multi-disciplinary resources to specific problems or troubled areas quickly.

Significant Inspections Conducted During This Reporting Period

Training for Inspectors, INS

■ Training for Inspectors in the Immigration and Naturalization Service

We initiated an inspection to assess the adequacy of policies and procedures concerning training requirements for immigration inspectors. We found:

- Approximately 9 percent of the permanent full-time inspectors had not received formal training. Written policy requires new inspectors to start training within 30 days from entry on duty; however, these inspectors frequently waited 6 months to a year to begin formal training.
- Twenty-nine percent of INS's inspectors are other than permanent employees. Although they perform the same duties as permanent, full-time inspectors, they had not received formal training.

Significant Inspections Conducted During This Reporting Period

- INS did not have a centralized list showing permanent, full-time inspectors already trained or new inspectors who needed training.
- We questioned the INS requirement to provide individual copies of law books to all inspectors and border patrol agents. We estimated annual savings of about \$234,000 if INS limited distribution.

Training for Inspectors, INS (continued)

■ Security of Controlled Documents and Stamps in the Immigration and Naturalization Service

Controlled Documents, INS

The Department of Justice considers controls over valuable agency-issued documents a material weakness. We found the Immigration and Naturalization Service's (INS) Administrative Manual gives employees adequate guidance on how controlled documents, stamps, and security ink should be protected, from initial receipt through final disposition. However, none of the INS field offices we reviewed had fully implemented the provisions contained in the Manual. This deficiency means the controlled items are subject to increased loss and misuse.

Our inspection showed that in the seven offices reviewed:

- Twelve of the 17 employees with access to controlled documents did not have appropriate security investigations.
- Two INS Regional Offices failed to notify their district offices of pending shipments of controlled documents. As a result, the district offices were not ready to safeguard these documents properly after delivery.
- Six offices were not conducting the required biweekly and annual audits of controlled documents.

We also found that two of the four Port of Entry offices did not report lost or stolen stamps to the Headquarters' Security Officer when the employees found the items missing.

Significant Inspections Conducted During This Reporting Period

Fire Code Deficiencies, BOP

■ Bureau of Prisons' Efforts to Identify and Correct Fire Code Deficiencies in Federal Institutions

We initiated the inspection to determine whether the Bureau of Prisons (BOP) effectively managed and directed efforts to have Federal institutions follow nationally recognized fire protection codes. We found that BOP needs to conduct fire protection engineering surveys at all institutions not yet examined for fire code problems and establish an effective plan to correct identified life safety deficiencies. The Department of Justice and the Office of Management and Budget consider this a high risk area. The inspection showed:

- BOP lacked clear lines of responsibility for monitoring and making decisions concerning fire code deficiencies.
- BOP officials did not properly monitor construction of the most recently opened Federal Correctional Institution to ensure compliance with nationally recognized fire protection codes. As a result, a Fire Protection Engineering firm recommended corrective actions that could amount to approximately \$600K.
- Some institutions had not used appropriated funds promptly to correct fire code deficiencies reported by fire code engineering firms:
 - A Federal Correctional Institution had used only \$4,833 of \$994,000 received in December 1989. The Institution needed to act on 20 priority I and 82 priority II recommendations covering life safety issues.
 - A second Federal Correctional Institution had used only \$9,100 of the approximately \$680,000 received during 1987 and 1988. The Institution needed to act on 17 priority I and 12 priority II life safety recommendations.
 - A United States Penitentiary had used only \$55,313 of the approximately \$600,000 received in 1990. Corrective actions for 42 priority I and 75 priority II recommendations were needed to

Significant Inspections Conducted During This Reporting Period

ensure compliance with life safety standards.

- A Metropolitan Correctional Center improperly used about \$36,000, which had been appropriated to correct fire and safety code deficiencies

■ Weapons Procurement by the Drug Enforcement Administration

The Attorney General’s December 31, 1990, report to the President on management controls listed the procurement process in the Drug Enforcement Administration (DEA) as a material weakness. We initiated the inspection at the request of the Department of Justice’s Procurement Executive. We found that DEA had improperly restricted competition when buying weapons. Our findings showed that:

- Three major attempts to obtain contracts for 9mm pistols resulted in bid protests with DEA paying, in total, \$50,000 in attorney fees to the bid protestor.
- Since 1987, only 2 of 6 weapons contracts and 2 of 33 weapons purchase orders were fully competitive.
- An employee who did not have procurement authority obtained 50 9mm pistols by telephone.
- DEA personnel did inadequate acquisition planning. As a result, they did not consolidate orders for pistols and DEA may have lost substantial quantity discounts.
- Violations of Federal Acquisition Regulations occurred.

■ Body Armor Testing Program Administered by the National Institute of Justice

In 1987, a disagreement started between the Personal Protective Armor Association (Association) and the National Institute of Justice over the revised voluntary testing standard issued for police body armor. Shortly after issuance

Fire Code
Deficiencies, BOP
(continued)

Weapons, DEA

Body Armor Testing
Program

Significant Inspections Conducted During This Reporting Period

Body Armor Testing Program (continued)

of the revised standard, a portion of concealable body armor that passed previous tests failed the new test. The Association claimed the body armor failed due to flawed test protocols and testing procedures. The Institute claimed the failures resulted from poorly designed body armor or substandard fabric. The OIG examined the controversy and found:

- Appropriate test protocols and testing procedures are scientific/technical matters. The Office of Technology Assessment of the United States Congress has begun a study of these issues. That study should produce a definitive answer on test protocols and testing procedures.
- The Institute had not clearly defined the roles of senior managers and a lack of management control existed over interactions between its staff and the Association.
- The Institute Director took steps to improve management controls. He also initiated changes in the body armor testing procedures and is developing written procedures for decertification of previously certified body armor that do not meet present standards.

Office of Inspections, FBI

■ Office of Inspections in the Federal Bureau of Investigation

We conducted the inspection to assess the effectiveness of the Federal Bureau of Investigation's (FBI) Office of Inspections. Overall, we found the FBI inspection process well managed and made no recommendations in the report. Our findings showed the FBI inspection process:

- Is effective and provides management an independent and thorough assessment of all aspects of FBI operations.
- Serves as an integral part of the FBI's quality control system.
- Is part of the career development and training program required of Special Agents moving to higher management positions.

Inspections Workload

Inspections active at beginning of reporting period.	11
Inspections initiated	9
Final reports issued	6
Inspections active at end of reporting period.	14

AUDIT REPORTS
April 1, 1991 - September 30, 1991

INTERNAL AUDIT REPORTS

Data Base Management Controls in the Bureau of Prisons

**Drug Enforcement Administration Office of Professional Responsibility
and Related Activities**

The Tape Management System at the Justice Data Centers

Redress Program in the Department of Justice

Immigration and Naturalization Service Firearms Policy

Immigration and Naturalization Service San Diego Border Patrol Sector

**Management Control and Reporting of Advisory and Assistance Contracts
in the Department of Justice**

The Drug Enforcement Administration's Diversion Control Program

**Superfund Activities in the Environment and Natural Resources Division
for Fiscal Year 1990**

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>	
Chapter 7 Review of Panel Trustee Theo Davis Mann	MR-40-91-008	Chapter 7 Review of Panel Trustee Ann Reilly Mostoller	MR-40-91-037
Cash Management Review of Panel Trustee Alan L. Levine	MR-40-91-020	Chapter 7 Review of Panel Trustee Maxie L. Higgason	MR-40-91-038
Cash Management Review of Panel Trustee Stephen Palmer	MR-40-91-021	Chapter 7 Review of Panel Trustee Charles A. Goodman, III	MR-40-91-039
Chapter 7 Review of Panel Trustee William S. Reisz	MR-40-91-023	Chapter 7 Review of Panel Trustee Frank M. Youngblood	MR-40-91-040
Chapter 7 Review of Panel Trustee Charles E. Peyton	MR-40-91-024	Chapter 7 Review of Panel Trustee David Rogers	MR-40-91-041
Chapter 7 Review of Panel Trustee Michael A. Richardson	MR-40-91-025	Chapter 7 Review of Panel Trustee Juan A. Javier	MR-40-91-042
Chapter 7 Review of Panel Trustee Charles W. Grant	MR-40-91-026	Chapter 7 Review of Panel Trustee Antonio O'Neill	MR-40-91-043
Chapter 7 Review of Panel Trustee Thomas W. Frentz	MR-40-91-027	Chapter 7 Review of Panel Trustee Jesus E. Jimenez	MR-40-91-044
Chapter 7 Review of Panel Trustee Robert H. Waldschmidt	MR-40-91-028	Chapter 7 Review of Panel Trustee Rafael Ocasio	MR-40-91-045
Chapter 7 Review of Panel Trustee Mary C. Walker	MR-40-91-029	Chapter 7 Review of Panel Trustee Joseph E. Rose	MR-40-91-046
Chapter 7 Review of Panel Trustee Joseph W. Castlen, III	MR-40-91-030	Chapter 7 Review of Panel Trustee Robert G. Nichols, Jr.	MR-40-91-047
Chapter 7 Review of Panel Trustee John F. Weaver	MR-40-91-031	Chapter 7 Review of Panel Trustee Bruce W. Singleton	MR-40-91-048
Chapter 7 Review of Panel Trustee Gui L. P. Govaret	MR-40-91-032	Chapter 7 Review of Panel Trustee William L. Newport	MR-40-91-049
Chapter 7 Review of Panel Trustee Fred F. Fugazzi	MR-40-91-033	Chapter 7 Review of Panel Trustee Stephen L. Meininger	MR-40-91-050
Chapter 7 Review of Panel Trustee Mark T. Miller	MR-40-91-034	Chapter 7 Review of Panel Trustee Carlos J. Lastra	MR-40-91-051
Chapter 7 Review of Panel Trustee Michael J. O'Connor	MR-40-91-035	Chapter 7 Review of Panel Trustee Donald L. Frailie	MR-40-91-052
Chapter 7 Review of Panel Trustee Robert B. Carter	MR-40-91-036		

Appendix II

Chapter 12 Audit of Standing Trustee David R. Duncan ^{1/}	GR-40-91-002	Chapter 7 Review of Panel Trustee Joshiah Locke Mason	MR-50-91-053
Chapter 12 Audit of Standing Trustee James W. Barton, Jr.	GR-40-91-003	Chapter 7 Review of Panel Trustee Elizabeth Ann Vaughan	MR-50-91-054
Chapter 12 Audit of Standing Trustee Robert E. Barton	GR-40-91-004	Chapter 7 Review of Panel Trustee Bruce Comly French	MR-50-91-055
Chapter 12 Audit of Standing Trustee Walter W. Kelley	GR-40-91-005	Chapter 7 Review of Panel Trustee Norman Newman	MR-50-91-056
Chapter 7 Review of Panel Trustee Herbert Ernst, Jr.	MR-50-91-037	Chapter 7 Review of Panel Trustee David Grochocinski	MR-50-91-057
Cash Management Review of Panel Trustee Paul Borock	MR-50-91-038	Chapter 7 Review of Panel Trustee Townsend Foster, Jr.	MR-50-91-058
Cash Management Review of Panel Trustee Gary Don Barnes	MR-50-91-039	Cash Management Review of Panel Trustee Sheridan J. Buckley	MR-50-91-059
Chapter 7 Review of Panel Trustee Thomas M. Hazlett	MR-50-91-040	Chapter 7 Review of Panel Trustee William J. Tabor	MR-50-91-060
Chapter 7 Review of Panel Trustee Edward W. Bergquist	MR-50-91-041	Chapter 7 Review of Panel Trustee Donald G. Henderson	MR-50-91-061
Cash Management Review of Panel Trustee Todd G. Finneran	MR-50-91-042	Chapter 7 Review of Panel Trustee William B. Sorensen, Jr.	MR-50-91-062
Cash Management Review of Panel Trustee Frederick Ransier, III	MR-50-91-043	Chapter 7 Review of Panel Trustee James Stevens	MR-50-91-063
Chapter 7 Review of Panel Trustee Jeffrey P. Harris	MR-50-91-044	Chapter 7 Review of Panel Trustee Michael T. Gunner	MR-50-91-064
Chapter 7 Review of Panel Trustee Norman E. Rouse	MR-50-91-045	Chapter 7 Review of Panel Trustee Robert Doolittle	MR-50-91-065
Chapter 7 Review of Panel Trustee Steven Scott Davis	MR-50-91-046	Chapter 7 Review of Panel Trustee Edward Chosnek	MR-50-91-066
Chapter 7 Review of Panel Trustee Michael J. Iannacone	MR-50-91-047	Chapter 7 Review of Panel Trustee Jay K. Nixon	MR-50-91-067
Chapter 7 Review of Panel Trustee Joel Schechter	MR-50-91-048	Chapter 7 Review of Panel Trustee Eugene Crane	MR-50-91-068
Cash Management Review of Panel Trustee Charles L. Wells, III	MR-50-91-049	Chapter 7 Review of Panel Trustee John Petr	MR-50-91-069
Chapter 7 Review of Panel Trustee William A. Wear	MR-50-91-050	Chapter 7 Review of Panel Trustee Thomas C. Scott	MR-50-91-070
Chapter 7 Review of Panel Trustee Michael A. Mason	MR-50-91-051	Chapter 7 Review of Panel Trustee Margaret Ann Robb	MR-50-91-071
Chapter 7 Review of Panel Trustee George E. Grogan	MR-50-91-052	Chapter 7 Review of Panel Trustee William B. Logan, Jr.	MR-50-91-072
		Chapter 7 Review of Panel Trustee Mariann Pogge	MR-50-91-073
		Chapter 7 Review of Panel Trustee Randi L. Osberg	MR-50-91-074

^{1/} Total Questioned Costs - \$3,593

Appendix II

Chapter 7 Review of Panel Trustee Donald M. Aikman	MR-50-91-075	Chapter 13 Audit of Standing Trustee James R. Geekie	GR-50-91-014
Chapter 7 Review of Panel Trustee David Seitter	MR-50-91-076	Chapter 12 Audit of Standing Trustee William R. Schumacher	GR-50-91-015
Chapter 7 Review of Panel Trustee Jeffrey Cuin Taylor	MR-50-91-077	Chapter 12 Audit of Standing Trustee Suzanne Mandross	GR-50-91-016
Chapter 7 Review of Panel Trustee Tamalou M. Williams	MR-50-91-078	Chapter 12 Audit of Standing Trustee Fred Cruse	GR-50-91-017
Chapter 7 Review of Panel Trustee John Waldschmidt	MR-50-91-079	Cash Management Review of Panel Trustee Anthony M. Mancuso	MR-80-91-003
Chapter 7 Review of Panel Trustee Neil McKloskey	MR-50-91-080	Cash Management Review of Panel Trustee Deborah J. Penner	MR-80-91-006
Chapter 7 Review of Panel Trustee Henry W. Green	MR-50-91-081	Chapter 7 Review of Panel Trustee Russell L. Munsch	MR-80-91-008
Chapter 7 Review of Panel Trustee Nathan Yorke	MR-50-91-082	Chapter 7 Review of Panel Trustee Ross J. Wabeke	MR-80-91-009
Chapter 7 Review of Panel Trustee D. William Davis	MR-50-91-083	Chapter 7 Review of Panel Trustee Roger G. Segal	MR-80-91-010
Chapter 7 Review of Panel Trustee Charles E. Gebuhr	MR-50-91-084	Chapter 7 Review of Panel Trustee Charles L. Williams, III	MR-80-91-011
Chapter 7 Review of Panel Trustee Arthur L. Eberlein	MR-50-91-085	Chapter 7 Review of Panel Trustee Judith A. Swift	MR-80-91-012
Chapter 7 Review of Panel Trustee Thomas A. Krudy	MR-50-91-086	Chapter 7 Review of Panel Trustee Harvey L. Morton	MR-80-91-013
Chapter 7 Review of Panel Trustee Gary D. Boyn	MR-50-91-087	Chapter 7 Review of Panel Trustee Thomas J. Griffith	MR-80-91-014
Chapter 7 Review of Panel Trustee Andrew J. Maxwell	MR-50-91-088	Chapter 7 Review of Panel Trustee Robin E. Phelan	MR-80-91-015
Chapter 7 Review of Panel Trustee Basil Lorch, III	MR-50-91-089	Chapter 7 Review of Panel Trustee Jonathan R. Davis	MR-80-91-016
Chapter 7 Review of Panel Trustee Richard A. Gole	MR-50-91-090	Chapter 7 Review of Panel Trustee Dwayne Boydston	MR-80-91-017
Chapter 12 Audit of Standing Trustee Michael V. Demczyk 1/	GR-50-91-010	Chapter 7 Review of Panel Trustee Randy L. Royal	MR-80-91-018
Chapter 13 Audit of Standing Trustee Gary E. Cameron	GR-50-91-011	Chapter 7 Review of Panel Trustee Floyd Holder, Jr.	MR-80-91-019
Chapter 12 Audit of Standing Trustee William H. Frye	GR-50-91-012	Chapter 7 Review of Panel Trustee Robert F. Newhouse	MR-80-91-020
Chapter 12 Audit of Standing Trustee James E. Kohlhorst	GR-50-91-013	Chapter 7 Review of Panel Trustee William C. Howard	MR-80-91-021
		Chapter 7 Review of Panel Trustee Robert Yaquinto, Jr.	MR-80-91-022
		Chapter 7 Review of Panel Trustee James W. Cunningham	MR-80-91-023

1/ Total Questioned Costs - \$1,718

Appendix II

Chapter 7 Review of Panel Trustee George M. Conner, III	MR-80-91-024	Chapter 7 Review of Panel Trustee Richard B. Schiro	MR-80-91-046
Chapter 7 Review of Panel Trustee Robert L. Finch	MR-80-91-025	Chapter 7 Review of Panel Trustee Martin A. Schott	MR-80-91-047
Chapter 7 Review of Panel Trustee Joseph Wielebinski	MR-80-91-026	Chapter 7 Review of Panel Trustee Jack M. Cornelius	MR-80-91-048
Chapter 7 Review of Panel Trustee Linda S. Payne	MR-80-91-027	Chapter 7 Review of Panel Trustee Daniel J. Sherman	MR-80-91-049
Chapter 7 Review of Panel Trustee Robert N. Hildendorf	MR-80-91-028	Chapter 7 Review of Panel Trustee Henry C. Seals	MR-80-91-050
Chapter 7 Review of Panel Trustee Donna K. Webb	MR-80-91-029	Chapter 7 Review of Panel Trustee David J. Askanase	MR-80-91-051
Chapter 7 Review of Panel Trustee Walker Don Weathers	MR-80-91-030	Chapter 7 Review of Panel Trustee John T. Pender	MR-80-91-052
Chapter 7 Review of Panel Trustee Gary S. Deschenes	MR-80-91-031	Chapter 7 Review of Panel Trustee Tim Truman	MR-89-91-053
Chapter 7 Review of Panel Trustee Lester W. Holbrook, Jr.	MR-80-91-032	Chapter 7 Review of Panel Trustee Firman A. Hickey, Jr.	MR-80-91-054
Chapter 7 Review of Panel Trustee Linda L. Siderius	MR-80-91-033	Chapter 7 Review of Panel Trustee Joseph Q. Adams	MR-80-91-055
Chapter 7 Review of Panel Trustee Michael J. Lindsay	MR-80-91-034	Chapter 7 Review of Panel Trustee Jerry O. Bass	MR-80-91-056
Chapter 7 Review of Panel Trustee R. Byrn Bass, Jr.	MR-80-91-035	Chapter 7 Review of Panel Trustee Dennis Lee Elam	MR-80-91-057
Chapter 7 Review of Panel Trustee John J. Jenkins	MR-80-91-036	Chapter 7 Review of Panel Trustee Harley H. Swink	MR-80-91-058
Chapter 7 Review of Panel Trustee Max M. Morris	MR-80-91-037	Chapter 7 Review of Panel Trustee Kenneth L. Spears	MR-80-91-059
Chapter 7 Review of Panel Trustee Melissa J. Pegram	MR-80-91-038	Chapter 7 Review of Panel Trustee William M. Bonney	MR-80-91-060
Chapter 7 Review of Panel Trustee Ainslie Perrault	MR-80-91-039	Operational Survey of Panel Trustee Robert A. Doty	SR-80-91-005
Chapter 7 Review of Panel Trustee W. Simmons Sandoz	MR-80-91-040	Operational Survey of Panel Trustee Michael W. Anglin	SR-80-91-007
Chapter 7 Review of Panel Trustee Gus A. Wulfman	MR-80-91-041	Operational Survey of Panel Trustee Richard G. Dafoe	SR-80-91-010
Chapter 7 Review of Panel Trustee David R. Snodgrass	MR-80-91-042	Operational Survey of Panel Trustee Scotta F. McFarland	SR-80-91-011
Chapter 7 Review of Panel Trustee Wesley D. Burdine	MR-80-91-043	Operational Survey of Panel Trustee Robert Mottern	SR-80-91-012
Chapter 7 Review of Panel Trustee Deborah B. Morton	MR-80-91-044	Chapter 13 Audit of Standing Trustee Phillip D. Armstrong	GR-80-91-001
Chapter 7 Review of Panel Trustee John H. Litzler	MR-80-91-045		

Appendix II

Chapter 12 Audit of Standing Trustee Robert J. Naquin <u>1/</u>	GR-80-91-002	Chapter 7 Review of Panel Trustee H. Lee Addison	MR-20-91-033
Chapter 12 Audit of Standing Trustee Sharon Ann Dunnivent	GR-80-91-003	Chapter 7 Review of Panel Trustee Robert G. Durnall	MR-20-91-034
Chapter 12 Audit of Standing Trustee William M. Bass <u>2/</u>	GR-80-91-004	Chapter 7 Review of Panel Trustee Sherman Lubman	MR-20-91-035
Chapter 12 Audit of Standing Trustee Dennis C. Hoeger	GR-80-91-005	Chapter 7 Review of Panel Trustee Mark L. Glosser	MR-20-91-036
Chapter 12 Audit of Standing Trustee John S. Lovald	GR-80-91-006	Chapter 7 Review of Panel Trustee Anthony R. Barnoc	MR-20-91-037
Chapter 12 Audit of Standing Trustee Wayne E. Drewes	GR-80-91-007	Chapter 7 Review of Panel Trustee John P. Judge	MR-20-91-038
Chapter 12 Audit of Standing Trustee Tim Truman	GR-80-91-008	Chapter 7 Review of Panel Trustee Barry C. Pinkus	MR-20-91-039
Chapter 13 Audit of Standing Trustee Cindy Bondloche	GR-80-91-009	Chapter 7 Review of Panel Trustee Kevin Huennekens	MR-20-91-040
Chapter 12 Audit of Standing Trustee Jack M. Cornelius	GR-80-91-010	Chapter 7 Review of Panel Trustee W. Alan Smith, Jr.	MR-20-91-041
Chapter 12 Audit of Standing Trustee Merle H. McGinnes, Jr.	GR-80-91-011	Chapter 7 Review of Panel Trustee Arthur Gerstl	MR-20-91-042
Chapter 7 Review of Panel Trustee Keith L. Phillips	MR-20-91-024	Chapter 7 Review of Panel Trustee David J. Graban	MR-20-91-043
Chapter 7 Review of Panel Trustee Robert D. Harwick	MR-20-91-025	Chapter 7 Review of Panel Trustee Gregory A. Harbaugh	MR-20-91-044
Chapter 7 Review of Panel Trustee Dean W. Sword, Jr.	MR-20-91-026	Chapter 7 Review of Panel Trustee Joseph P. Nigro	MR-20-91-045
Chapter 7 Review of Panel Trustee Bruce Matson	MR-20-91-027	Chapter 7 Review of Panel Trustee John J. O'Neil, Jr.	MR-20-91-046
Chapter 7 Review of Panel Trustee Thomas M. Hazlett	MR-20-91-028	Chapter 7 Review of Panel Trustee Alan B. Silver	MR-20-91-047
Chapter 7 Review of Panel Trustee Arthur M. Standish	MR-20-91-029	Chapter 7 Review of Panel Trustee Mary Reitmeyer	MR-20-91-048
Chapter 7 Review of Panel Trustee Harry Shaia, Jr.	MR-20-91-030	Chapter 7 Review of Panel Trustee Claude C. Council, Jr.	MR-20-91-049
Chapter 7 Review of Panel Trustee Erwin B. Nachman	MR-20-91-031	Chapter 7 Review of Panel Trustee James R. Huff, II	MR-20-91-050
Chapter 7 Review of Panel Trustee Richard Hudgins	MR-20-91-032	Chapter 7 Review of Panel Trustee Lovette M. Mott	MR-20-91-051
		Chapter 7 Review of Panel Trustee Kathy McCarty	MR-20-91-052
<u>1/</u> Total Questioned Costs - \$1,702 Unsupported Costs - \$1,702		Chapter 7 Review of Panel Trustee William Knecht	MR-20-91-053
<u>2/</u> Total Questioned Costs - \$20,111		Chapter 7 Review of Panel Trustee David E. Krell	MR-20-91-054

Appendix II

Chapter 7 Review of Panel Trustee Benjamin Tessler	MR-20-91-055	Chapter 7 Review of Panel Trustee Richard O'Connell	MR-20-91-077
Chapter 7 Review of Panel Trustee Jack Birnberg	MR-20-91-056	Chapter 7 Review of Panel Trustee Carmen Maggio	MR-20-91-078
Chapter 7 Review of Panel Trustee Sylvia Ciolino	MR-20-91-057	Chapter 7 Review of Panel Trustee Gregory Messer	MR-20-91-079
Chapter 7 Review of Panel Trustee Elizabeth Gutman	MR-20-91-058	Chapter 7 Review of Panel Trustee Marc Goldberg	MR-20-91-080
Chapter 7 Review of Panel Trustee Michael L. Detzky	MR-20-91-059	Chapter 7 Review of Panel Trustee Robert Cooper	MR-20-91-081
Chapter 7 Review of Panel Trustee William M. Gruner	MR-20-91-060	Chapter 7 Review of Panel Trustee Carolyn Cooley	MR-20-91-082
Chapter 7 Review of Panel Trustee Michael McLaughlin	MR-20-91-061	Chapter 7 Review of Panel Trustee Joan Teuchert	MR-20-91-083
Chapter 7 Review of Panel Trustee Elaine Harris	MR-20-91-062	Chapter 7 Review of Panel Trustee Michael Balanoff	MR-20-91-084
Chapter 7 Review of Panel Trustee Harry Kellman	MR-20-91-063	Chapter 7 Review of Panel Trustee Karen Carter Caso	MR-20-91-085
Chapter 7 Review of Panel Trustee Robert Strell	MR-20-91-064	Chapter 13 Review of Interim Trustee Lawrence P. Sumski	GR-20-91-001
Chapter 7 Review of Panel Trustee Robert J. Allen	MR-20-91-065	Chapter 13 Review of Standing Trustee Joseph J. Heston <u>1/</u>	GR-20-91-002
Chapter 7 Review of Panel Trustee Peter M. Stern	MR-20-91-066	Chapter 13 Review of Standing Trustee Richard J. McCord <u>2/</u>	GR-20-91-003
Chapter 7 Review of Panel Trustee Gary M. Growe	MR-20-91-067	Chapter 12 Review of Standing Trustee Robert E. Littlefield, Jr.	GR-20-91-004
Chapter 7 Review of Panel Trustee Daniel R. Palumbo	MR-20-91-068	Chapter 12 Review of Standing Trustee Morris Horwitz	GR-20-91-005
Chapter 7 Review of Panel Trustee Patricia F. Gabel	MR-20-91-069	Chapter 12 Review of Standing Trustee George M. Reiber	GR-20-91-006
Chapter 7 Review of Panel Trustee Peggy E. Stalford	MR-20-91-070	Cash Management Review of Panel Trustee Michael McGranahan	MR-90-91-010
Chapter 7 Review of Panel Trustee Barbara A. Edwards	MR-20-91-071	Cash Management Review of Panel Trustee Stephen D. Petach	MR-90-91-014
Chapter 7 Review of Panel Trustee Joseph DiPasquale	MR-20-91-072	Cash Management Review of Panel Trustee James A. Dumas, Jr.	MR-90-91-015
Chapter 7 Review of Panel Trustee Timothy N. Maikoff	MR-20-91-073	Chapter 7 Review of Panel Trustee Michael Strauss	MR-90-91-016
Chapter 7 Review of Panel Trustee William M. McCarthy	MR-20-91-074	<u>1/</u> Total Questioned Costs - \$3,559	
Chapter 7 Review of Panel Trustee Robert M. Wood	MR-20-91-075	<u>2/</u> Total Questioned Costs - \$11,908	
Chapter 7 Review of Panel Trustee Jerome I. Meyers	MR-20-91-076		

Appendix II

Chapter 7 Review of Panel Trustee William Simon	MR-90-91-017	Chapter 7 Review of Panel Trustee James Dudley	MR-90-91-030
Chapter 7 Review of Panel Trustee Richard Peterson	MR-90-91-018	Chapter 7 Review of Panel Trustee Robert Reynolds	MR-90-91-031
Chapter 7 Review of Panel Trustee R. Neil Rodgers	MR-90-91-019	Chapter 7 Review of Panel Trustee Mark Waldron	MR-90-91-032
Chapter 7 Review of Panel Trustee Daniel Forsch	MR-90-91-020	Chapter 7 Review of Panel Trustee J. Kirk Bromiley	MR-90-91-033
Chapter 7 Review of Panel Trustee Robert Wiswall	MR-90-91-021	Chapter 7 Review of Panel Trustee Terry Nealey	MR-90-91-034
Chapter 7 Review of Panel Trustee John Peterson	MR-90-91-022	Chapter 7 Review of Panel Trustee Gregory Beeler	MR-90-91-035
Chapter 7 Review of Panel Trustee Leland Bull, Jr.	MR-90-91-023	Operational Survey of Panel Trustee Victoria C. Drummond	SR-90-91-004
Chapter 7 Review of Panel Trustee Jack Reeves	MR-90-91-024	Operational Survey of Panel Trustee Joseph J. Janas	SR-90-91-005
Chapter 7 Review of Panel Trustee Anthony Grabicki	MR-90-91-025	Chapter 12 Audit of Standing Trustee M. Nelson Enmark	GR-90-91-001
Chapter 7 Review of Panel Trustee Stephen C. Hemmen	MR-90-91-026	Chapter 13 Audit of Standing Trustee Anabelle G. Savage	GR-90-91-002
Chapter 7 Review of Panel Trustee Wade Bettis, Jr.	MR-90-91-027	Chapter 12 Audit of Standing Trustee Martin Rechnitzer ^{1/}	GR-90-91-003
Chapter 7 Review of Panel Trustee Harold S. Taxel	MR-90-91-028	Chapter 7 Reconstruction Audit of Lonnie G. Smith	GR-90-91-004
Chapter 7 Review of Panel Trustee Richard M. Kennedy	MR-90-91-029	Chapter 12 Audit of Standing Trustee Forrest Hymas	GR-90-91-005

^{1/} Total Questioned Costs - \$14,622
 Unsupported Costs - \$14,622

EXTERNAL AUDIT REPORTS

Majority performed under The Single Audit Act or OMB Circular A-133

<u>Title/Report Number</u>		<u>Title/Report Number</u>	
Audit of the Council of State Governments 1/	TJF-40-91-003	Audit of the Indiana Workers Compensation Board	TJP-50-91-005
Audit of the Institute for Intergovernmental Research, Inc.	TJF-40-91-004	Audit of the Michigan Department of Corrections	TJP-50-91-006
Audit of the Georgia Department of Community Affairs	TJP-40-91-002	Audit of the REJIS Commission	TJP-50-91-007
Audit of the Georgia Bureau of Investigation	TJP-40-91-003	Audit of the Nebraska Department of Correctional Services	TJP-50-91-008
Audit of the Georgia Bureau of Investigation	TJP-40-91-004	Audit of the Nebraska Department of Correctional Services	TJP-50-91-009
Audit of the Research Triangle Institute	TOF-40-91-001	Audit of the Indiana State Police 2/	TJP-50-91-010
Audit of the Georgia Southern College	TOF-40-91-002	Audit of the Nebraska Commission on Law Enforcement and Criminal Justice 3/	TJP-50-91-011
Audit of the Research Triangle Institute	TOF-40-91-003	Audit of Loyola University of Chicago	TOF-50-91-009
Audit of College of Charleston, South Carolina	TOF-40-91-004	Audit of the University of Nebraska	TOF-50-91-010
Audit of Clemson University, South Carolina	TOF-40-91-005	Audit of the Indiana University	TOF-50-91-011
Audit of University of Louisville	TOF-40-91-006	Audit of Douglas County, Nebraska	TOP-50-91-013
Audit of Auburn University	TOF-40-91-007	Audit of the Nebraska State Patrol	TOP-50-91-014
Audit of the City of Knoxville, Tennessee	TOP-40-91-011	Audit of the Nebraska State Patrol	TOP-50-91-015
Audit of the City of Miami, Florida	TOP-40-91-012	Audit of the Nebraska State Patrol	TOP-50-91-016
Audit of the City of Orlando, Florida	TOP-40-91-013	Audit of the City of Council Bluffs, Iowa	TOP-50-91-017
Audit of the City of St. Petersburg, Florida	TOP-40-91-014	Audit of the State of Missouri	TOP-50-91-018
Audit of the City of Jacksonville, Florida	TOP-40-91-015	Audit of the City of Minneapolis, Minnesota	TOP-50-91-019
Audit of the City of Charlotte, North Carolina	TOP-40-91-016	Audit of Lawrence County, Ohio	TOP-50-91-020
Audit of the Regional Organized Crime Information Center	TRIG-40-91-001	Audit of Trumbull County, Ohio	TOP-50-91-021
Audit of the Corrections Research Institute	TJF-50-91-015	Audit of the State of Ohio	TOP-50-91-022
Audit of the Wisconsin Correctional Service	TJF-50-91-016	Audit of Black Hawk County, Iowa	TOP-50-91-023
Audit of the Illinois Criminal Justice Information Authority	TJP-50-91-004		

2/ Total Questioned Costs - \$32,964

3/ Total Questioned Costs - \$2,537

1/ Total Questioned Costs - \$975

Appendix III

Audit of the Illinois Department of Children and Family Services	TOP-50-91-024	Audit of the National Sheriffs' Association	TJF-20-91-026
Audit of the City of St. Louis, Missouri	TOP-50-91-025	Audit of the Metropolitan Assistance Corporation	TJF-20-91-027
Audit of the State of Minnesota	TOP-50-91-026	Audit of the Criminal Justice Statistics Association	TJF-20-91-028
Audit of the Mid-States Organized Crime Information Center <u>1/</u>	TRIG-50-91-001	Audit of the National Sheriffs' Association	TJF-20-91-029
Audit of Project Safeguard <u>2/</u>	TJF-80-91-002	Audit of the SMART Program	TJF-20-91-030
Audit of the North Dakota Association of Counties <u>3/</u>	TJF-80-91-003	Audit of the National Sheriffs' Association	TJF-20-91-031
Audit of the South Dakota Youth Advocacy Project	TJF-80-91-004	Audit of the National Sheriffs' Association	TJF-20-91-032
Audit of the County of Weston, Wyoming	TJP-80-91-002	Audit of the National Sheriffs' Association	TJF-20-91-033
Audit of the North Dakota Attorney General	TJP-80-91-003	Audit of the Institute for Behavior and Health, Inc.	TJF-20-91-034
Audit of the North Dakota Department of Corrections <u>4/</u>	TJP-80-91-004	Audit of the District of Columbia Public Safety Cluster <u>6/</u>	TJP-20-91-001
Audit of the Houston-Galveston Area Council	TOP-80-91-006	Audit of the Virginia Department of Criminal Justice Services <u>7/</u>	TJP-20-91-002
Audit of the City of San Antonio, Texas	TOP-80-91-008	Audit of the Connecticut Commission on Victim Services	TJP-20-91-003
Audit of Mesa County, Colorado	TOP-80-91-015	Audit of the Department of Workmen's Compensation, Ind. Commission, Virginia	TJP-20-91-004
Audit of the State of Colorado	TOP-80-91-018	Audit of the Connecticut Department of Public Safety	TJP-20-91-005
Audit of the State of Utah	TOP-80-91-019	Audit of the Research Foundation of the State University of New York	TOF-20-91-003
Audit of the New York City Criminal Justice Agency	TJF-20-91-018	Audit of Howard University	TOF-20-91-004
Audit of the Phi Alpha Delta	TJF-20-91-019	Audit of the University of Delaware	TOF-20-91-005
Audit of the Jefferson Institute for Justice Studies	TJF-20-91-020	Audit of the American Statistical Association	TOF-20-91-006
Audit of the Connecticut Consortium for Law-Related Education	TJF-20-91-021	Audit of the City of Portsmouth, Virginia	TOP-20-91-019
Audit of Justec Research	TJF-20-91-022	Audit of the County of Nassau, New York	TOP-20-91-020
Audit of CF Productions, Inc.	TJF-20-91-023	Audit of the County of Essex, Massachusetts	TOP-20-91-021
Audit of the National Center for State Courts	TJF-20-91-024	Audit of the State of New Hampshire	TOP-20-91-022
Audit of the American Correctional Association <u>5/</u>	TJF-20-91-025	Audit of the City of Baltimore, Maryland	TOP-20-91-023
		Audit of the State of New Jersey	TOP-20-91-024
		Audit of the City of Boston, Massachusetts	TOP-20-91-025
		<u>6/</u> Total Questioned Costs - \$35,619 Unsupported Costs - \$35,619	
		<u>7/</u> Total Questioned Costs - \$34,253 Unsupported Costs - \$34,067	

1/ Total Questioned Costs - \$877

2/ Total Questioned Costs - \$15

3/ Total Questioned Costs - \$3,475

4/ Total Questioned Costs - \$325

5/ Total Questioned Costs - \$3,509
Unsupported Costs - \$3,509

Appendix III

Audit of the County of Camden, New Jersey	TOP-20-91-026	Audit of the State of Pohnpei, Federated States of Micronesia	TOP-90-91-046
Audit of the New England State Police Information Network	TRIG-20-91-003	Audit of the City and County of Honolulu, Hawaii	TOP-90-91-047
Audit of the URSA Institute <u>1/</u>	TJF-90-91-035	Audit of the Anchorage School District	TOP-90-91-048
Audit of the Constitutional Rights Foundation	TJF-90-91-037	Audit of the Chaffey Joint Union High School District	TOP-90-91-049
Audit of the Center for Civic Education	TJF-90-91-051	Audit of the Chaffey Joint Union High School District	TOP-90-91-050
Audit of the Constitutional Rights Foundation	TJF-90-91-052	Audit of the Government of Guam	TOP-90-91-053
Audit of the Research and Development Training Institute, Inc.	TJF-90-91-066	Audit of the County of Sonoma, California	TOP-90-91-054
Audit of the Northwest Policy Studies Center	TJF-90-91-067	Audit of the County of Contra Costa, California	TOP-90-91-055
Audit of the State of Hawaii Department of Corrections <u>2/</u>	TJP-90-91-076	Audit of Carson City, Nevada	TOP-90-91-056
Audit of the State of Hawaii Department of Corrections	TJP-90-91-077	Audit of the County of Orange, California	TOP-90-91-057
Audit of the State of Hawaii Department of Corrections	TJP-90-91-078	Audit of the Lane County, Oregon	TOP-90-91-058
Audit of the Western Care Centers, Inc. <u>3/</u>	TOP-90-91-065	Audit of the County of Sacramento, California	TOP-90-91-059
Audit of the City of Los Angeles, California	TOP-90-91-032	Audit of the City of Oxnard, California	TOP-90-91-060
Audit of Clallam County, Washington	TOP-90-91-033	Audit of the City of San Jose, California	TOP-90-91-061
Audit of Pima County, Arizona <u>4/</u>	TOP-90-91-034	Audit of the American Samoa Government <u>5/</u>	TOP-90-91-062
Audit of the University Foundation, CSU, Chico, California	TOP-90-91-038	Audit of the American Samoa Government <u>6/</u>	TOP-90-91-063
Audit of the County of San Joaquin, California	TOP-90-91-039	Audit of the County of Hawaii, Hawaii	TOP-90-91-064
Audit of the County of Santa Barbara, California	TOP-90-91-040	Audit of the State of California	TOP-90-91-068
Audit of Lane County, Oregon	TOP-90-91-041	Audit of the County of Humboldt, California	TOP-90-91-069
Audit of Lane County, Oregon	TOP-90-91-042	Audit of the City and County of San Francisco, California	TOP-90-91-070
Audit of the County of Imperial, California	TOP-90-91-043	Audit of Spokane County, Washington	TOP-90-91-072
Audit of the Federated States of Micronesia National Government	TOP-90-91-044	Audit of the City of Los Angeles, California	TOP-90-91-073
Audit of the Commonwealth of the Northern Mariana Islands	TOP-90-91-045	Audit of the State of Idaho, Office of the Governor	TOP-90-91-074
		Audit of the County of Los Angeles, California	TOP-90-91-075
		Audit of the City of San Diego, California	TOP-90-91-079
		Audit of the County of Maui, Hawaii	TOP-90-91-080
		Audit of the URSA Institute	TIC-90-91-036
		Audit of the Rocky Mountain Information Network	TRIG-90-91-071
<u>1/</u> Total Questioned Costs - \$6,122		<u>5/</u> Total Questioned Costs - \$9,928	
<u>2/</u> Total Questioned Costs - \$205 Unsupported Costs - \$205		<u>6/</u> Total Questioned Costs - \$428	
<u>3/</u> Total Questioned Costs - \$818			
<u>4/</u> Total Questioned Costs - \$324			

**Final Inspection Reports
April 1, 1991 -- September 30, 1991**

Training for Inspectors in the Immigration and Naturalization Service

**Security of Controlled Documents and Stamps in the Immigration and
Naturalization Service**

**Bureau of Prisons' Efforts to Identify and Correct Fire Code Deficiencies in
Federal Institutions**

**Body Armor Testing Program Administered by the National Institute of
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Office of Inspections in the Federal Bureau of Investigation

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