Special Tributes

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

Deputy District Director Patrick E. Kane, Immigration and Naturalization Service, Phoenix District Office, has consistently supported the OIG mission by providing us with information on a timely basis and by directing subordinates to assist in OIG investigations whenever possible.

Mr. Kane, for example, contacted the OIG during evening hours when he learned of a plot to destroy evidence in an OIG investigation. Through his assistance and coordination, the OIG was able to make an arrest. Mr. Kane’s continual cooperation has ensured that the OIG is involved in INS investigations within the Phoenix District that may have a nexus to a DOJ employee. In addition to the positive attitude he fosters for the OIG’s work in his office, Mr. Kane has initiated numerous integrity training sessions for INS employees and has invited OIG agents to address the participants.

Deputy District Director Kane’s outstanding cooperation and leadership are indicative of the high standards he maintains as a manager and as a law enforcement officer in the Department of Justice and the Immigration and Naturalization Service.

Trial Attorney Bruce E. Reinhart of the Criminal Division’s Public Integrity Section, Department of Justice, has made extraordinary efforts in conducting criminal investigations involving Justice employees and co-conspirators involved in illegal activities. Over a 4-year period, he has demonstrated tenacity and thoroughness in the prosecution of a number of OIG investigations. OIG managers and special agents across the country hold him in high regard.

Mr. Reinhart, knowing the OIG’s commitment to high standards, has supported these efforts by reviewing draft OIG investigative policies and procedures and by providing the OIG with invaluable comments. With his assistance, the OIG has complied fully with laws and regulations, especially those dealing with electronic surveillance. He has also assisted in the OIG’s Continuing Education Program by lecturing to special agents, at both FLETC and at OIG field offices across the country, on prosecutive concerns in public corruption cases.

Attorney Reinhart is a fine example of a public servant dedicated to serving the nation and the Department of Justice with utmost professionalism and integrity.
Foreword

This report, which summarizes the Office of the Inspector General (OIG) activities for the 6-month period ending September 30, 1993, is our ninth Semiannual Report to Congress.

Our accomplishments are indicative of our emphasis on audits, inspections, and investigations that have an impact on Department of Justice programs and operations. We continue our focus on specific DOJ activities that the Department and OMB have identified as "high risk" areas for fraud, waste, and abuse. Finally, we are reporting on projects that have anticipated or that reflect the priority given to reinventing Government.

Richard J. Hankinson
Inspector General
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Overview

The Office of the Inspector General provides leadership and assists management to promote economy, efficiency, and effectiveness within the Department of Justice (DOJ). 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.

The OIG carries out this mission through four components. The Audit Division, located in Washington, D.C., has field offices in Atlanta, Chicago, Dallas, Denver, Philadelphia, San Francisco, and Northeast and Washington Regional offices located in Washington, D.C. The Investigations Division has its headquarters in Washington, D.C. The Division has field offices in Chicago; El Paso; Brunswick and Atlanta, Georgia; Los Angeles; McAllen, Texas; Miami; New York; San Juan; San Diego; San Francisco; Seattle; Tucson; and Washington, D.C. The Inspections Division and the Management and Planning Division are located in Washington, D.C.

Executive Direction

Staffing and Budget

The OIG’s FY 1993 appropriation provided 344 permanent positions, 348 workyears, five other than full-time permanent positions, and $30,622,000; reimbursable amounts totaled $8,526,000 and an additional 83 workyears, and included $1,006,000 for CFO Act audits. The anticipated FY 1994 appropriation provides 335 permanent positions, 334 workyears, five other than full-time permanent positions and $30,000,000. Reimbursable agreements will continue in 1994, providing an estimated $8,526,000 and 81 workyears. The FY 1994 request reflects the administration’s efforts to meet targeted workyear and resource levels.

The OIG’s proposed 1994 personnel ceiling by function is as follows: Immediate Office, 13; Audit, 164; Investigations, 162; Inspections, 49; Management and Planning, 33; total personnel, 421.

OIG Initiatives

During the past 6 months, the OIG began several initiatives that warrant special discussion.

National Performance Review and AG On-Line: During this reporting period, the OIG designed and implemented the AG On-Line program that allows DOJ employees to submit suggestions and ideas on how to improve the Department. Through this multidimensional initiative, employees can submit ideas via a toll-free number, FAX or electronic mail. These suggestions are provided directly to the Office of the Attorney General. In addition, through its Hotline, the OIG is supporting the Administration’s efforts to encourage the public’s participation in reporting problems and providing solutions. Via both the Hotline and the AG On-Line, the OIG has received and processed 858 suggestions and 11,674 opinions during this reporting period.
Overview

Vice President Gore’s National Performance Review initiative to improve Government generated a phenomenal response, with citizens throughout the country calling in their suggestions and opinions. The Attorney General supported the Vice President’s effort by establishing the AG On-Line—a program in which Department of Justice employees can submit suggestions on how to improve DOJ.

### Hotline and AG On-Line Statistics

<table>
<thead>
<tr>
<th>Suggestions Received</th>
<th>Opinions Received</th>
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</thead>
<tbody>
<tr>
<td>IG Hotline</td>
<td>69</td>
</tr>
<tr>
<td>AG On-Line</td>
<td>789</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>858</strong></td>
</tr>
<tr>
<td>Other Calls³</td>
<td></td>
</tr>
</tbody>
</table>

Specially trained OIG Hotline and AG On-Line operators receive and process suggestions and opinions. Suggestions and opinions are forwarded to the Office of the Attorney General for evaluation and disposition.

---

¹ Statistics are from July 19, 1993, through September 30, 1993, when the AG On-Line became operational.

² These statistics are from April 1, 1993, through September 30, 1993.

³ These calls include wrong numbers, information requested, those referred to other Departments, etc.
Civil Rights: In response to civil rights concerns in the southwest United States involving allegations against the Border Patrol, the OIG San Diego Field Office started a 90-day “saturation” initiative similar to the one conducted by the OIG El Paso Field Office during the previous reporting period. The El Paso initiative provided for a more immediate response to allegations of civil rights abuse by the Border Patrol, an increase in integrity awareness training for more than 600 INS Border Patrol Agents and employees (DOJ’s Community Relations Service coordinated the training), and an expedited complaint process.

Integrity Awareness Training: To maintain the public trust and to educate DOJ employees on ethics and the consequences of misconduct, OIG agents across the country gave 22 Integrity Awareness briefings to Department employees and others. A total of 621 individuals attended these sessions this reporting period.

Special Inquiry Section (SIS): The OIG formed a new Special Inquiry Section to address the increasing number of complaints concerning noncriminal matters, such as mismanagement and wasteful spending. SIS also responds to certain congressional inquiries as well as to requests from DOJ managers. In its first 6 months of operation, the SIS received 88 referrals and opened 27 special inquiries.

Reinventing Government: The OIG is supporting the administration’s goal to reinvent how Government operates. In keeping with this initiative, the Investigations Division will continue its efforts to increase “customer” satisfaction and to improve the efficiency of its operations. The Division proposes to lessen the paperwork and shorten the time required to refer certain allegations of wrongdoing to Justice components for appropriate action. (Responsibility to monitor these investigations will remain with the OIG.) This initiative is designed to assist agencies manage and improve their integrity programs and is in consonance with the NPR Report, which focuses on helping managers improve systems to prevent fraud.

Continuing Education: The Investigations Division conducted two in-service continuing education programs that 43 special agents attended. Special agents also received training in courses that met a special agent skills profile, such as investigating crimes involving financial records, and interviewing and interrogation techniques. Three agents attended basic firearms instructor training, two agents attended advanced semiautomatic firearms training, and 13 agents attended an advanced practical course in the use of technical investigative equipment. A team of three senior OIG special agents traveled to all OIG field offices and conducted a 2-day seminar on Agent Safety and Awareness.

The Inspections Division will increase in-house training for its professional work force, which will help us provide critically needed training in times of shrinking budgets.
Past initiatives in keeping with the NPR Report

Over the past 2 years, the OIG has developed several progressive initiatives that have proven to be in keeping with the NPR Report. These include the following:

- Using customer surveys to assess the quality of investigative reports, which are sent to DOJ components for review and, when appropriate, for use as a basis for administrative action. The surveys provide OIG field managers and agents with feedback on the results of their work.

- Developing a performance measurement system.

- Helping managers address conduct problems proactively by offering OIG-conducted integrity awareness sessions. These sessions, which focus on the most common and serious integrity breaches that occur in particular occupations, attempt to prevent integrity problems through enhanced awareness.

- Assisting DOJ components by offering solutions to systemic integrity problems and working with the agencies in a positive way to address those problems.

President’s Council on Integrity and Efficiency

The Inspector General participates in the President’s Council on Integrity and Efficiency (PCIE). During the past 6 months, the OIG responded to 11 requests for audit-related information, as well as other inquiries related to the National Performance Review.

Review of Legislation Regulations

The Inspector General Act requires that the Inspector General review proposed legislation relating to the programs and operations of the Department of Justice. Although the Department’s Office of Legislative Affairs and Office of Policy Development review all proposed or enacted legislation that could affect the Department’s activities, the OIG independently reviews proposed legislation regarding fraud, waste and abuse in the Department’s programs or operations, or other matters affecting the operations of the OIG. Over the past 6 months, the OIG analyzed 12 legislative proposals and submitted comments on several, including H.R. 2970, the Reauthorization of the Office of Special Counsel and Other Purposes, the Contract Costs Act, and the Government Performance and Results Act of 1993.
High Risk Areas

The Department and OMB identified specific DOJ activities that have a “high risk” for fraud, waste, and abuse. The Department has 9 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 audit reports that involved the following high risk areas: asset seizure and forfeiture, INS fee accounts, INS cash collections, INS computer risk analyses, monitoring of private trustees, ADP security, and legal process debt.

<table>
<thead>
<tr>
<th>High Risk Area</th>
<th>Type of Audit</th>
</tr>
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<tbody>
<tr>
<td>INS</td>
<td>Fee Accounts, Cash Collections, Computer Risk Analyses</td>
</tr>
<tr>
<td>Asset Seizure</td>
<td>Asset Forfeiture Program, Use of Equitable Shares by Cherokee County, Georgia, Sheriff's Dept., Use of Equitable Shared Cash and Property by Milwaukee Police Dept.</td>
</tr>
<tr>
<td>USMS</td>
<td>Asset Forfeiture Program</td>
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<tr>
<td>U.S. Trustees</td>
<td>Chapters 7s/12s</td>
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<tr>
<td>ADP Security</td>
<td>INS Computer Risk Analyses</td>
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<tr>
<td>Legal Process Debt</td>
<td>Criminal Debt Collection in DOJ</td>
</tr>
</tbody>
</table>
The Inspections Division

The Inspections process allows for timely feedback to senior managers and early warning to the administration and Congress about Department of Justice problems.

Significant Inspections Page 11
Inspections Statistics Page 15
The Inspections Division conducts reviews of Departmental programs and activities; in addition, the Division provides the OIG with a diversified staff that can quickly review and analyze specific problems that can potentially interfere with effective and efficient management. The inspections process allows for timely feedback to senior managers and early warning to the administration and the Congress about Department of Justice (DOJ) problems. Inspections are conducted in accordance with the standards issued by the President’s Council on Integrity and Efficiency and with internal policies and guidelines issued by the OIG.

As a further means of improving the OIG’s responsiveness and effectiveness, the Inspector General established a Special Inquiry Section (SIS) within the Inspections Division. The SIS conducts expedited reviews of serious complaints concerning noncriminal matters, such as mismanagement and wasteful spending. The SIS also responds to certain congressional inquiries as well as to requests from DOJ managers.

The SIS works closely with the Investigations Division to identify complaints appropriate for SIS review. In most instances, the complaints are received through the OIG Hotline and then referred to the SIS. The SIS has several options to ensure that these complaints receive appropriate attention and coverage. For example, the SIS can initiate its own inquiry, submit the complaint for consideration in the next fiscal year’s Audit and Inspections planning process, have a detailed audit or inspection initiated, address the complaint in an ongoing audit or inspection, or recommend referral to a DOJ component.

Management of Delivery Bonds in INS

Our inspection disclosed that weaknesses exist at every level and stage of tracking, breaching, billing, and collecting for breached bonds from surety companies. Management of Delivery Bonds by INS personnel has been classified as a material weakness.

By not completing required actions on time, INS could no longer declare many surety bonds as breached and could not collect significant amounts of revenue. At five INS district offices visited, INS could not collect an estimated $750,000 because actions were not taken within 6 months of the final orders of the aliens’ deportation. At two district offices visited, administratively closed cases were placed in suspense even though the districts could have declared the bonds breached and initiated collection action on approximately $540,000.

INS’ accounting records showed that outstanding accounts receivable for breached surety bonds

INS could not collect an estimated $750,000 because actions were not taken within 6 months of the final orders of the aliens’ deportation.
totaled $17.6 million. We found that collection of revenue from breached bonds was delayed an average of 10 months because INS district staff did not process paperwork promptly.

INS could reduce revenue losses to the Government by using all debt collection tools available and by the timely reporting of delinquent surety companies to either United States Attorneys or the Department’s Civil Division. We estimate that, since 1987, settlements with surety companies for bonds valued at $55 million resulted in promised payments by the surety companies of $22 million, and the remaining $33 million was waived. The inspection report made recommendations and suggestions that could improve controls over bonds and enhance the billing process through automation.

**Radiation Exposure Compensation Program**

An inspection of the Radiation Exposure Compensation Program disclosed the Program was well managed. We found reasonable assurance that Government funds were properly expended for the purposes intended by the Radiation Exposure Compensation Act of 1990 (Act) and implementing regulations (28 CFR Part 79).

Between April 1992 and March 1993, 2,634 compensation claims were received, 585 approved (22 percent), 262 denied (10 percent), and 1,787 (68 percent) claims remained outstanding.

Payment claims generally were adjudicated within the 12-month period required by the Act. Any delays in the claims adjudication process generally occurred because claimants failed to furnish required eligibility documentation promptly. Claimants who were denied benefits were given sufficient opportunities to demonstrate eligibility before the final decision was issued.

**Land Border Inspection Fee Program in INS**

The inspection of INS’ Land Border Inspection Fee Pilot Program at the Peace Arch Crossing Entry in Blaine, Washington, showed that it reduced commuter time, curtailed traffic backups, and eliminated citizen complaints.

The cooperation and excellent working relationships among Canadian government officials, United States Customs Service (USCS) officials, and INS officials at Blaine, Washington, contributed to the pilot program’s success. A Canadian Dedicated Commuter Lane (DCL) pilot program was established about the same time as the Blaine pilot program. This Canadian DCL program, along with the Blaine Pilot Program, has curtailed traffic backups on both sides of the border.

In FY 1992, INS issued over 17,000 DCL decals and collected more than $400,000 in land border user fees. INS’ expenditures for personal services and benefits for the same period of time were
about $183,000. Revenues generated from the DCL have more than offset INS costs, but since the USCS is not compensated for its expenses, the net financial impact is not known.

Procedures for the collection and deposit of land border user fee funds were acceptable; however, we suggested two additional procedures for improved management control.

INS plans to expand the DCL concept to four other ports-of-entry in FY 1994. However, some basic issues with USCS relative to revenue sharing need to be resolved before USCS will agree to participate in other DCL pilot programs.

An inspection showed that the United States Marshals Service (USMS), Procurement Division, had made significant improvements in correcting procurement-related deficiencies previously noted in Department of Justice reviews.

We found that the Procurement Division in the USMS Headquarters had established procurement-related operating policies and procedures; implemented an automated tracking system for requisitions; improved oversight of the district and field offices' procurement activities through onsite visits; developed and presented small purchase order training classes to USMS personnel; standardized the delegated procurement authority for field and district office personnel; and established closeout procedures for completed contracts and small purchases.

We suggested three areas where USMS could make additional improvements to further enhance the effectiveness of its procurement activities.

An inspection of the implementation of the Federal Employees Compensation Act (FECA) disclosed that DOJ management has not given adequate attention to the FECA program to ensure FECA payments were limited to DOJ claimants. DOJ expenditures for FECA, for the billing year ending June 30, 1991, were $40.4 million for 9,496 claims.

We found that DOJ components did not verify FECA billings. Based on our sample of cases reviewed, we projected erroneously billed claims could amount to $375,000 for the 1-year period reviewed. The potential for error is further compounded by the fact that once the Department of Labor erroneously charges a claim to DOJ, the claim continues to be charged to DOJ until it is identified and corrected. In the worse case we found, a non-DOJ employee had been charged to the Department for 16 years, at a cost of more than $300,000.
The inspection stated that, to effectively manage and monitor FECA claims, JMD must develop comprehensive FECA policy and procedures, with department-wide implementation, that will ensure the following: billings are verified by DOJ components; employee injuries are documented and investigated; reemployment of injured employees occurs as soon as practicable; and personnel responsible for handling FECA claims are appropriately trained.

**Controls Over Funds and Valuables of Aliens in INS**

We conducted an inspection to determine if INS maintained adequate controls over aliens’ funds, valuables, and personal property. We visited four of the nine Service Processing Centers, which are INS-operated detention facilities, and two of the five contractor detention facilities.

Prescribed regulations and procedures were generally sufficient to safeguard aliens’ funds, valuables, and personal property (typically items such as clothing and baggage), but they were not consistently followed in all INS facilities. Moreover, property rooms were found to be cluttered and not orderly maintained, and baggage was not always inspected with the alien present.

To enhance the controls over funds and valuables, we recommended some changes that should improve financial accountability of these items. To improve controls over personal property, we recommended that written procedures be established on the retention and disposal of unclaimed property. In addition, we recommended INS establish uniform procedures to ensure allegations and claims regarding unaccounted alien property are reported, tracked, and resolved timely.

**Special Inquiry Section (SIS)**

The SIS received 88 referrals and opened 27 special inquiries in the first 6 months of its existence. Examples of special inquiries completed during this reporting period include the following:

- An anonymous complainant made allegations of poor planning and wasteful spending pertaining to office space. The review found that several of the complainant’s points were valid and questioned over $97,000 in renovation costs as well as $167,000 in rent paid on vacant space.

- In response to a request from Senator John Glenn, the SIS reviewed DEA’s use of a contractor to perform employee background investigations. The review validated DEA’s claim that it could achieve significant benefits in terms of cost savings and timeliness by continuing to contract for background investigations instead of using the investigative services of the Office of Personnel Management. Total cost savings for FY 1993 and FY 1994 were estimated at about $5.2 million.
### Inspections Workload

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<th>Accomplishments</th>
<th>Number of Inspections</th>
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<tr>
<td>Inspections initiated</td>
<td>6</td>
</tr>
<tr>
<td>Final reports issued</td>
<td>6</td>
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<tr>
<td>Inspections active at end of reporting period</td>
<td>15</td>
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### SIS Workload

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<tr>
<td>Special inquiries carried forward as of 03/31/93</td>
<td>0</td>
</tr>
<tr>
<td>--Special inquiries opened this period</td>
<td>27</td>
</tr>
<tr>
<td>--Special inquiries closed this period</td>
<td>13</td>
</tr>
<tr>
<td><strong>TOTAL INQUIRIES IN PROGRESS AS OF 09/30/93</strong></td>
<td>14</td>
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### Disposition of Complaints

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<td>Initiated special inquiry</td>
<td>27</td>
</tr>
<tr>
<td>Consolidated into ongoing special inquiry</td>
<td>7</td>
</tr>
<tr>
<td>Returned to the Investigations Division for referral to a DOJ component or other action</td>
<td>41</td>
</tr>
<tr>
<td>Referred to the Audit Division</td>
<td>4</td>
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<tr>
<td>Retained for the FY 1994 Audit/Inspections planning process</td>
<td>7</td>
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<tr>
<td>Referred for inclusion in an ongoing or planned inspection</td>
<td>2</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>88</td>
</tr>
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</table>
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.

Significant Investigations Page 17

Investigations Statistics Page 23
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. In some instances, allegations are referred to bureaus within the Department by the OIG. The OIG requires notification of the bureaus’ findings and of any disciplinary action taken.

**Bribery:**
- Related cases in one INS district office culminated in the sentencing of the last two INS employees out of seven arrested, along with 15 civilians, on charges of bribery. A legalization officer was sentenced to 12 months incarceration and 36 months supervised probation. The other employee, a supervisory legalization officer, was sentenced to 4 months community confinement, fined $2,000, and ordered to pay court costs. Both officers had issued an estimated 1,500 INS Employment Authorization Cards to ineligible undocumented aliens in exchange for cash or things of value from numerous “brokers” who worked this specific INS district office on behalf of the illegal aliens.

- The prosecution of defendants in an investigation named Operation Byte continues. An attorney acquired documents for over a dozen aliens and charged each of them between $1,000 to $5,000 to have their biographic data entered into the INS computer system, making them appear as lawful permanent residents. The attorney pled guilty to conspiracy to defraud the Government and is scheduled to be sentenced in late November 1993. An intermediary also recently pled guilty to charges of visa fraud and aiding and abetting in connection with the case. The OIG and the U.S. Border Patrol Anti-Smuggling Unit worked jointly on these cases. These are the 6th and 7th defendants to be convicted.

**False Claims**
- Based on an OIG investigation, a contractor has agreed to pay the United States Government $1.45 million and to dismiss $9.3 million in contract claims against DEA. The OIG investigation disclosed that the contractor billed DEA—and caused another corporation to bill the United States Coast Guard—for computers it falsely represented as being protected against sophisticated eavesdropping techniques. The OIG investigation showed that the contractor knowingly billed the Government for computers that did not meet contract specifications. The Department’s Fraud Section, Civil Division, notified the contractor that it was preparing a False Claims Act suit based on the OIG investigation; the contractor then made its settlement offer and agreed to drop additional claims under the contract.
The OIG initiated an inquiry into a major BOP construction contractor. Allegations made against the contractor were not substantiated, but the OIG found that some of the contractor’s practices were questionable. Based on this information, and on other facts that the Institution had developed, the Metropolitan Correctional Institution—where the construction was taking place—issued a default termination against the contractor. This was the first time this BOP institution had taken such an action.

**Illegal Drugs**

An OIG investigation disclosed that a BOP correctional officer and five co-conspirators conspired to smuggle narcotics into a Federal Correctional Institution (FCI). Inmates serving as middlemen, inmates’ wives and girlfriends, suppliers, and a correctional officer were involved. The officer and co-conspirators were arrested and variously charged with mail fraud, bribery, distribution and possession of narcotics, introduction of contraband into an FCI, and other charges. With the exception of the correctional officer, all pleaded guilty. The officer, who was terminated by BOP, is awaiting trial.

As part of a joint investigation, undercover OIG and DEA agents met with co-conspirators on three different occasions and purchased Mexican black tar heroin at $3,000 per ounce. A total of 7 ounces was purchased or seized. Four civilians were arrested and charged with conspiracy and possession with intent to distribute a controlled substance. Judicial action is pending, and the investigation continues.

A BOP correctional officer asked an inmate for an “outside” cocaine connection. The inmate reported the offer to BOP authorities, who contacted the OIG. In cooperation with the OIG, the inmate arranged a telephonic introduction between the correctional officer and an OIG undercover agent. The correctional officer agreed to purchase one ounce of cocaine from the undercover agent. The correctional officer was arrested for possession with intent to distribute a controlled substance, and judicial action is pending.

**Extortion**

A Rabbi with a BOP contract to provide religious services at a Federal Medical Center was arrested and indicted for bribery, smuggling contraband into a Federal institution, and mail fraud. The Rabbi solicited and received money or other valuables for services to Jewish inmates, although these services were included in the BOP contract. The Rabbi required an inmate to pay him $50,000 to perform a Jewish divorce. For a $2,000 “contribution,” the Rabbi also agreed to help an inmate get kosher food and to translate letters from Hebrew to English; he also smuggled cash and correspondence into the prison. He was released on a $20,000 personal recognizance bond and surrendered his passport.
An INS special agent indicted on charges of extortion under color of law pled guilty and is awaiting sentencing. The agent extorted approximately $2,000 from an alien, telling her that a prior arrest would make it difficult for her to get a legal INS work authorization card and temporary resident status. The agent said he could arrange to have her arrest record purged and would help her get a "Green Card." INS terminated his employment after his indictment.

The secretary to an INS assistant district director for examinations was indicted for bribery of a public official and destruction of Government records. The secretary extorted a $1,000 bribe from a resident alien who wanted to become a naturalized citizen; however, the alien’s eligibility was at issue because of derogatory information in her official file. The secretary had told the alien that the file could be "cleaned up." An OIG investigation confirmed that the official INS file had been altered. The secretary was released on a $10,000 signature bond with further judicial action pending.

An INS Border Patrol agent used his official position to entice women into sexual relations. Surveillance revealed that he was involved with an illegal alien who was gainfully employed. As a result of the investigation, the illegal alien was arrested and the Border Patrol terminated the agent’s employment. The Border Patrol’s Anti-Smuggling Unit rendered extensive assistance in this investigation.

Shortly after BOP officials reported that a corrections officer was having a sexual relationship with an inmate, OIG special agents learned that the inmate had escaped. Circumstances surrounding the escape indicated that the corrections officer was involved. A joint investigation with the U.S. Marshals Service led to the arrest of both individuals. The corrections officer was indicted for assisting in an escape from a Federal Correctional Institution, harboring a Federal fugitive, and using a false Social Security Number. The employee resigned her position with BOP and is awaiting trial. The inmate was returned to Federal custody and faces charges of escape.

A BOP employee reported that one of their contracts to operate a halfway house had been awarded to a company whose chief executive officer (CEO) was a convicted felon and a fugitive. The CEO obtained the contract by making false statements to BOP during the bidding process. Before the contract could be terminated, the CEO used a false Social Security Number to finance a truck and fled the area, taking a substantial amount of privately invested funds. A Federal Grand Jury indicted the CEO, who was arrested after attempting to register the truck in another state. Prosecution is pending on charges of false statements and Social Security fraud. This was a joint investigation between the OIG and the FBI.

A BOP machinist foreman was indicted for mail fraud and false statements. The machinist had sustained a back injury while working at a Federal Correctional Institution and was on work-
related disability under the Federal Employees Compensation Act (FECA). The foreman was performing a wage-earning job as a BOP contractor, drawing full FECA compensation, and failing to report the work income. He had received $8,746 through FECA. The machinist foreman resigned from BOP, pled not guilty, and is awaiting trial.

**Embezzlement**

- A Federal Grand Jury indicted a former county sheriff and an attorney serving as special counsel to the sheriff’s department for embezzling more than $150,000 of Federal asset forfeiture funds. Beginning in August 1987 until December 1992, the sheriff and the attorney conspired to misapply funds that the sheriff’s department received from the Attorney General’s Equitable Sharing Program in the Department of Justice. (This program is designed to circulate drug-related proceeds back into the law enforcement agencies that play a role in their seizure.) A State Grand Jury also indicted both of these individuals, along with two deputies involved in similar conduct, for misapplication of fiduciary property. The OIG, assisted by Texas Rangers and the Department’s Executive Office for Asset Forfeiture, found that one deputy intentionally misapplied funds to lease undercover apartments, when in fact the funds were given to a cooperating individual; the other deputy purchased an inoperable farm tractor that could not be used for law enforcement purposes. As a result of this investigation, the Department’s Executive Office for Asset Forfeiture will review regulations in the use of equitable shared funds.

- An INS co-op student was arrested for stealing money orders that accompanied applications for Permanent Resident Alien Cards. The student cashed several money orders totaling $2,440 in INS application fees, pled guilty, and was sentenced to 3 years supervised probation, ordered to perform 250 hours of community service, and ordered to make $2,440 restitution to INS. The student resigned from INS.

**Fraud**

- An INS immigration inspector pled guilty to selling fraudulent INS documents. Working through a civilian intermediary, the inspector sold the documents to OIG undercover agents who posed as illegal immigrants. A search of the inspector’s residence after his arrest produced illegally issued INS arrival and departure records and permits and cash proceeds from previous document sales. The inspector was sentenced to 4 months of home confinement, 3 years probation, 200 hours of community service, and ordered to pay a $150 fine. INS terminated his employment. The intermediary was also arrested, pled guilty to INS document fraud, and was sentenced to 36 months probation, 250 hours of community service, and was ordered to pay $100 in fines and $200 restitution.

- A debt collection clerk for a U.S. Attorney’s Office falsified medical letters to obtain long-term sick leave. She applied for leave from the Department’s Voluntary Leave Transfer Program and received $3,460 worth of leave from fellow employees. OIG agents found that the clerk had a
cocaine habit and was too impaired to work. The clerk pled guilty to fraud and was sentenced to 3 years probation and ordered to pay full restitution to the Leave Transfer Program. She was also ordered to enter a drug rehabilitation program. The case was the first in the Government involving this program and was handled by the Department’s Public Integrity Section.

**Fraudulent Use of the INS’ Computer System**

- The San Diego District Attorney’s Office and an INS special agent informed the OIG that a civilian was charging aliens for INS work authorization cards, which she claimed to obtain through an INS investigative assistant. A joint investigation led to the arrest and conviction of the civilian on state employment agency violations and Federal INS fraud violations. The investigation revealed that an investigative assistant provided the civilian with official INS correspondence and information from INS records checks, but did not provide the civilian with INS permits or work authorization documents. The employee admitted accepting the bribes to work off a debt. Prosecution of the investigative assistant for bribery was declined, and INS is reviewing the results of the investigation for consideration of disciplinary action.

- An INS information officer made illegal changes in INS’ Central Index System (INS’ computerized alien records system) to reflect that a Cuban drug dealer was a naturalized U.S. citizen. She also destroyed INS’ file on the dealer and created a false one, which allowed him to assume a false identity and apply for a U.S. passport. The INS information officer pled guilty to encouraging and inducing an alien to enter and reside in the United States, knowing it would be in violation of the law. She was sentenced to 5 years probation, 100 hours of community service, ordered to pay a $500 fine and a court assessment of $50, and, as a special condition of the probation, must file delinquent tax returns for the 8 years she is in arrears.

**Smuggling or Inducing Aliens to Illegally Reside in the U.S.**

- An INS supervisory applications clerk tried to enter the United States from the Philippines, accompanied by several aliens carrying fraudulent passports with genuine INS stamps. An OIG and INS investigation led to the clerk’s arrest. One of the aliens had paid the clerk $2,000 for the INS stamp in his passport. The applications clerk pled guilty to alien smuggling, visa fraud, and bribery. Sentence is pending.

- An INS immigration inspector and a foreign national were arrested and charged with conspiracy to bring illegal aliens into the United States. The inspector was also charged with misprision of a felony and false statements. INS terminated the inspector’s employment, and he was released on $25,000 unsecured bond. The foreign national was held without bond, pending a second hearing.
Theft

- An INS supervisor of a Border Patrol garage purchased auto parts supposedly for Government vehicles and resold them to private citizens. He also returned unused auto parts and credited his personal account at the same vendor. The garage supervisor pled guilty to stealing up to $120,000 worth of Government property. The employee was sentenced to 12 months confinement, 36 months probation, and, ordered to pay $70,000 in restitution.

- An INS immigration inspector stationed at a U.S. international airport was arrested for theft. The inspector had allegedly been stealing money from aliens she had inspected and cleared for entry into the country. The inspector was captured on video tape stealing from an undercover OIG special agent. The inspector was released on bond and is awaiting trial in late October 1993.

Bribery

- Within a 24-hour period, INS Inspectors at the Miami International Airport reported two separate bribe offers by Ecuadorian foreign nationals to gain illegal entry into the United States. The OIG arrested both aliens, who carried photo-altered foreign passports issued to other people. The first foreign national was indicted for bribery, fraud, and misuse of a passport. He pled guilty to the latter charge and was sentenced to time served and deported. The second person pled guilty to bribery charges, was imprisoned and deported after completing his sentence. Both foreign nationals paid $6,500 for the altered documents.

- An INS applications clerk was arrested for bribery. During an OIG undercover operation, the clerk sold 15 authentic INS extension stickers for $525. These stickers are used to extend the validity of INS documents issued to amnesty applicants. Prosecution was deferred in favor of administrative action by INS.
# Statistical Highlights

**Major Fines and Restitutions Imposed**
In one investigation, a contractor agreed to pay the U.S. Government $1.45 million and withdrew a pending claim of more than $9 million against DEA. Also, in Fiscal Year 1993, the OIG's investigative efforts led to the largest amount of fines and restitutions imposed.

**Convictions/Pleas Increased by 22 Percent**
OIG investigations in Fiscal Year 1993 led to 88 convictions and pleas, with 31 of those occurring this reporting period. This is the highest number of convictions and pleas obtained since the OIG came into existence.

**Second Highest Number of Arrests in History of the OIG**
The OIG effected 119 arrests in Fiscal Year 1993, including 55 this reporting period.

---

## Hotline and Complaint Statistics

<table>
<thead>
<tr>
<th>Source of Allegations Received</th>
<th>Number</th>
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</thead>
<tbody>
<tr>
<td>--- Hotline (Telephone and Mail)</td>
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</tr>
<tr>
<td>--- Other Method</td>
<td>1,623</td>
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<tr>
<td><strong>TOTAL Allegations Received</strong></td>
<td>2,852</td>
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</table>

<table>
<thead>
<tr>
<th>Disposition of Total Allegations Received</th>
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</thead>
<tbody>
<tr>
<td>--- Preliminary investigations in progress 09/30/93</td>
<td>80</td>
</tr>
<tr>
<td>--- Investigations initiated this period</td>
<td>264</td>
</tr>
<tr>
<td>--- Monitored referrals within DOJ</td>
<td>429</td>
</tr>
<tr>
<td>--- Mgmt. Issues within DOJ and outside DOJ</td>
<td>1,245</td>
</tr>
<tr>
<td>--- Those requiring no action</td>
<td>767</td>
</tr>
<tr>
<td>--- Pending classification</td>
<td>7</td>
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<tr>
<td>--- Consolidated with one from a category above</td>
<td>60</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td>2,852</td>
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Investigations Division

### Investigative Caseload

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<th>Investigative Caseload</th>
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<tr>
<td>Investigations carried forward as of 03/31/93</td>
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</tr>
<tr>
<td>Adjustments</td>
<td>(1)</td>
</tr>
<tr>
<td>--- Investigations reclassified</td>
<td>53</td>
</tr>
<tr>
<td>--- Investigations opened this period</td>
<td>264</td>
</tr>
<tr>
<td>--- Investigations closed this period</td>
<td>251</td>
</tr>
<tr>
<td><strong>TOTAL Investigations in progress as of 09/30/93</strong></td>
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### Prosecutive Actions

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<td>--- Investigations accepted</td>
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<td>--- Prosecutions declined</td>
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<td>--- Pending acceptance for prosecution</td>
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<tr>
<td>Criminal indictments/informations</td>
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<tr>
<td>Number of Arrests</td>
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<tr>
<td>Convictions/Pleas</td>
<td>31</td>
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### Monitored Referrals

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<td>Cases carried forward as of 03/31/93</td>
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<tr>
<td>--- Adjustments</td>
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<tr>
<td>--- Cases reclassified/consolidated</td>
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<tr>
<td>--- Cases opened this period</td>
<td>429</td>
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<tr>
<td>--- Cases closed this period</td>
<td>370</td>
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<tr>
<td><strong>TOTAL cases in progress as of 03/31/93</strong></td>
<td>1,614</td>
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Monetary Results

<table>
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<th>Monetary Results</th>
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<tr>
<td>Fines/Restitutions/Recoveries</td>
<td>$1,802,572*</td>
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<tr>
<td>Seizures</td>
<td>$114,100</td>
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</table>

* In one case, in addition to restitution of $1.45 million, the contractor withdrew more than $9 million in contract claims.
The Audit Division

The Audit Division is responsible for conducting independent reviews of Department of Justice organizations, programs, functions, automated data processing systems, and overseeing financial statement audits.

Significant Audits
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Audit Statistics
Page 32
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.

Audits are performed in three general categories: Internal, Trustee, and External. Internal audits address the programs and activities of the Department. Trustee audits, performed under a reimbursable agreement with the Executive Office for U.S. Trustees, examine the internal controls and cash management practices of panel and standing trustees nationwide. External audit work includes the review and coordination of audits of State and local governments and 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. The Audit Division also performs audits of grants and contracts. In addition, the Audit Division assists the Investigations Division in complex fraud cases.

**Immigration Services and Special Benefits for Which Fees Have Not Been Established**

The Immigration and Naturalization Service (INS) could generate at least $170 million annually by establishing fees for services and special benefits rendered to identifiable recipients. Although INS established over 75 fees for various services and special benefits provided to identifiable recipients, the audit disclosed that INS is providing other services free of charge. INS charges fees for less than 9 percent of the inspections performed and charges no fees for more than 1 million applications and petitions processed annually. Inconsistencies exist in the INS fee structure for some other services, and INS can establish additional fees that would substantially enhance existing revenues to enable INS to provide more efficient services.

**INS Preinspection of U.S.-Bound Travelers Program**

The Inspectors General for the Departments of Justice and State completed a joint audit of the Immigration and Naturalization Service (INS) Preinspection of U.S.-Bound Travelers Program. According to the audit, INS could save an estimated $6.3 to $9.1 million annually by terminating the preinspection program in Aruba and Shannon and terminating the program planned for...
London. Additionally, INS would not have to pay start-up costs of $3.6 million in London. The audit found the following:

- The preinspection stations in Aruba and Shannon, and the one planned for London, are not located in areas of high risk for illegal entry to the United States. The law enforcement benefit of the preinspection program is minimal and should not be considered in determining the program’s viability. In addition, INS could not accurately assess the impact of overseas inspections, including the cost savings.

- The preinspection program, as currently operating and as planned for London, is only marginally effective in facilitating passenger movement through U.S. airport ports of entry. Mathematical simulation of passenger processing established that most of the time saved by INS preinspection overseas was “lost” when passengers completed the rest of their Federal inspection at U.S. airport ports of entry.

- Implementing and maintaining preinspection stations at foreign ports cost more than conducting inspections at U.S. airport ports of entry. This is especially true for the proposed London operation. Average annual costs to have an inspector based in the United States are almost $51,000, whereas costs to have an inspector based overseas range from $54,000 in Aruba to an estimated $104,000 in London.

- INS has several alternatives to move low-risk passengers through U.S. airport ports of entry, such as the Advanced Passenger Information System developed by the U.S. Customs Service, and the INS Accelerated Citizen Examination program. INS will soon be testing another alternative—biometric technology. If used throughout U.S. airport ports of entry, these techniques could significantly facilitate the inspection process. As these alternatives do not require INS personnel overseas, the costs would be marginal compared to preinspection.

Criminal Debt Collection Efforts Within DOJ

The Department had an inventory of 110,898 delinquent or defaulted criminal debts valued at over $2.2 billion at the end of Fiscal Year 1992. During that year, the inventory increased by 74,809 new debts, valued at over $1 billion.

Although the legal responsibility for receipt of criminal debt funds and related record keeping was transferred to the U.S. Courts, the Department—rather than the U.S. Courts—is presently conducting criminal debt collection activities. The Administrative Office of the U.S. Courts advised it has been unable to assume these duties. The U.S. Attorneys Offices’ Financial Litigation Units spent at least 10.5 percent of their salaries and overhead costs, or $1.7 million, conducting these
duties in Fiscal Year 1992. The Department should seek reimbursement for future U.S. Court
criminal debt collection responsibilities that the Department performs.

**Cash Collections at Service Centers in INS**

An audit of cash collections at service centers in INS disclosed that INS could avoid $16.5 million
in mail handling costs over the next 3 years by negotiating a revised lockbox bank operation with
the Department of Treasury. Deposits of fees received at INS service centers were delayed an
average of 4 days. This delay equates to the Federal Government having to borrow additional
funds at an estimated annual interest cost of $133,000. The audit determined that INS does not
have the capability to prevent and detect the receipt of services, such as permanent residence and
naturalization, of individuals who rendered bad checks.

In addition, the audit found a number of internal control
weaknesses, including instances where applications and
fees were not reconciled, mail rooms were not secure,
collections were not secured in data entry, collections
were not verified to deposits, deposits were not safe-
guarded, remittances were processed without designated payees, and deposit duties were not
adequately separated.

**INS could avoid $16.5 million in mail handling
costs over the next 3 years.**

**Admission Into DOJ's Witness Security Program by the Criminal Division**

The Witness Security Program was designed to protect witnesses testifying before grand juries
and at trials in organized crime cases. The Program protects those witnesses who have been
relocated to avoid retaliation and those who are incarcerated. While most protected witnesses have
criminal records, individuals are accepted only on the condition that they not commit crimes while
they are in the Program. Program responsibility is divided between the Criminal Division’s Office
of Enforcement Operations (OEO) and the USMS Witness Security Division. The OEO approves
Program participants, coordinates Program matters, and serves as the “ombudsmen” in resolving
issues with participants and Federal agencies.

The audit noted that the OEO did not have complete indictment and conviction data needed to
effectively evaluate the success of the admission program, and background reinvestigations were
overdue for staff from the OEO and other Departmental components with Program-related duties.
Without reinvestigations, undetected changes in an employee’s personal situation could compro-
mise sensitive information. We also found that OEO did not always obtain and evaluate a com-
plete criminal history on potential participants.
INS operates critical application systems with estimated life-cycle costs of $321 million. Risk analyses protect computer systems and the data they contain by helping agencies identify security threats and establish safeguards for countering threats. Risk analyses are part of the orderly process needed to develop a contingency plan. Contingency plans are formalized plans of action to be taken in the event of physical damage, work stoppage, or loss of data processing facilities and systems. We found risk analyses and contingency planning at INS to be inadequate. INS neither conducts risk analyses nor fully completes contingency plans for its application systems. INS is at risk of being unable to ensure that its most critical application systems are adequately protected.

An audit of the operations and financial activities at Federal Prison Industries, Inc. (FPI) Duluth, Minnesota, disclosed that charges for direct labor and applied overhead were improperly transferred between jobs. Had these transfers not occurred, the metals factory would have shown a $38,000 net loss, rather than a $17,000 net profit. We also found that Unit Cost Estimates did not contain current information, so products were sold at less than their manufacturing costs. In addition, FPI Duluth was unable to pay suppliers in a timely manner due to spending limits imposed by the Central office. In Fiscal Year 1992, 77 percent of all payments incurred interest penalties.

The Chief Financial Officers (CFO) audits at the Department are performed by independent public accountants with oversight by Audit Division personnel. During this semiannual period, audits were completed of the Bureau of Prisons Commissary Trust Fund, Immigration and Naturalization Service (INS) Fee Accounts, and Asset Forfeiture Program. The INS Fee Accounts contained a disclaimer of opinion while the others contained unqualified opinions.

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, 330 trustee reports were issued.

Financial and compliance audits are performed of Chapter 12 family farmer 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, audits are performed of Chapter 7 panel trustees to provide the U.S. Trustees with an assessment of the quality of the panel trustees’ accounting for bankruptcy estate assets, cash management practices, and other administrative procedures.
External Audits

The Single Audit Act of 1984 and OMB Circulars A-128 and A-133 require recipients of Federal funds to arrange for an audit of their activities. During this period, 188 reports were reviewed and transmitted by the Audit Division encompassing 691 Department contracts, grants and other agreements totaling $307,109,172. 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 circumstances, the Office of the Inspector General (OIG) performs audits of State and local governments, nonprofit organizations, and Departmental contracts.

Management Information Memoranda

During this period, the Audit Division issued eight Management Information Memoranda (MIM).

<table>
<thead>
<tr>
<th>Justice Management Division</th>
<th>Immigration and Naturalization Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>JCON Requirements Analysis</td>
<td>Enroute Inspections</td>
</tr>
<tr>
<td>JCON Statement of Need</td>
<td>Border Patrol Helicopter Procurement</td>
</tr>
<tr>
<td>Department’s Monitoring of Energy Usage</td>
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<table>
<thead>
<tr>
<th>Executive Office for U.S. Trustees</th>
<th>Bureau of Prisons</th>
</tr>
</thead>
<tbody>
<tr>
<td>Panel Trustee Record Retention</td>
<td>Intergovernmental Agreement Contracting</td>
</tr>
<tr>
<td>Alleged Mismanagement by a Standing Trustee</td>
<td>Methodology</td>
</tr>
</tbody>
</table>

Audit Follow-Up Activities

OMB Circular A-50, “Audit Followup,” requires audit reports to be resolved within 6 months of the audit report issuance date. The status of open audit reports is continuously monitored to track the audit resolution and closure process. As of September 30, 1993, the OIG closed 522 audit reports and monitored the resolution process of 143 open audit reports. Of this latter number, one audit report was over 6 months old and in disagreement as discussed below.

Audit in Disagreement

Information Systems and Network Corporation

The audit of the Information Systems and Network Corporation (ISN) was conducted by the Defense Contract Audit Agency (DCAA), which found that ISN had paid excessive and unreasonable compensation to two top executives. The audit remains unresolved and was reported as such in our March 1993 Semiannual Report to the Congress. The audit report is subject to the Department of Defense (DOD) resolution process. The DOD is considering litigation to recover funds from the contractor. The DOD will advise all Federal entities involved as soon as a determination is made on whether to litigate. At that time, DOJ officials can take appropriate action to resolve the report.
Update on Prior Period Report

We previously issued an audit report on the detention facility provided by the City of Eden, Texas, to the Bureau of Prisons (BOP) through an Interagency Agreement. We found that BOP was paying an inflated rate per day for detained alien inmates after we reviewed the costs. We recommended that BOP develop an adjustable rate per day based upon a range of inmates detained. BOP then renegotiated their Interagency Agreement with the City of Eden, which will enable BOP to save approximately $550,000 annually, at current capacity.

Audit Statistics

Enhanced Revenues

<table>
<thead>
<tr>
<th>Audit Reports</th>
<th>Number of Audit Reports</th>
<th>Enhanced Revenues</th>
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</thead>
<tbody>
<tr>
<td>No management decision was made by beginning of period</td>
<td>1</td>
<td>$114,875,000</td>
</tr>
<tr>
<td>Issued during period</td>
<td>1</td>
<td>$170,200,000*</td>
</tr>
<tr>
<td>Needing management decision during period</td>
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<td>$285,075,000</td>
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<tr>
<td>Management decisions made during period:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts management agreed to put to better use</td>
<td>1</td>
<td>$114,875,000</td>
</tr>
<tr>
<td>No management decision at end of period</td>
<td>1</td>
<td>$170,200,000</td>
</tr>
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</table>

* Annual Savings
### Funds Recommended to be Put to Better Use

<table>
<thead>
<tr>
<th>Audit Reports</th>
<th>Number of Audit Reports</th>
<th>Funds Recommended to be Put to Better Use</th>
</tr>
</thead>
<tbody>
<tr>
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<td>$3,561,176</td>
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### Audits With Questioned Costs

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<th>Total Questioned Costs (Including unsupported costs)</th>
<th>Unsupported Costs</th>
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<td>$631,927</td>
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<tr>
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# Audit Division

## Audits Involving Recommendations for Management Improvements

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<th>Total Number of Management Improvements Recommended</th>
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<td>100</td>
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<tr>
<td>Issued during period</td>
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<td>455</td>
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<td>Management decisions made during period:</td>
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<tr>
<td>Number management agreed to implement</td>
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<td>Number not agreed to implement</td>
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<td>No management decision at end of period</td>
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* The number of reports is higher since management has taken different types of action on a single report.
Final Inspection Reports Issued
April 1, 1993 through September 30, 1993

Management of Delivery Bonds in the Immigration and Naturalization Service

Radiation Exposure Compensation Program

Land Border Inspection Fee Program in the Immigration and Naturalization Service

United States Marshals Service Procurement Activities

Injury and Disability Compensation Program Within the Department of Justice

Controls Over Funds and Valuables of Aliens in the Immigration and Naturalization Service
AUDIT REPORTS
April 1, 1993 - September 30, 1993

INTERNAL AND EXTERNAL AUDIT REPORTS

Immigration Services and Special Benefits for Which Fees Have Not Been Established 1/

The Immigration and Naturalization Service Preinspection of U.S.-Bound Travelers Program 2/

Bureau of Prisons Commissary Trust Fund Annual Financial Statement for Fiscal Year 1992


Use of Equitable Shared Cash and Property by the Milwaukee, Wisconsin Police Department 3/

Federal Prison Industries’ Contract with Quality Metals

Admission Into the Department of Justice’s Witness Security Program by the Criminal Division

Asset Forfeiture Program Annual Financial Statement for Fiscal Year 1992

Asset Forfeiture Program Management Letter Report for Fiscal Year 1992

Hinton Economic Development Authority Contract Proposal 4/

Administrative Controls Over Organized Crime Drug Enforcement Task Force Operations in the Criminal Division

______________________________

1/ Enhanced Revenues - $170,200,000 annually

2/ Funds Put To Better Use - $9,900,000
   (Annual Cost Savings - $6,300,000)

3/ Funds Put To Better Use - $200,333

4/ Funds Put To Better Use - $2,988,705
Use of Equitable Shares by the Cherokee County, Georgia Sheriff’s Office 5/

Computer Risk Analyses and Contingency Planning at the Immigration and Naturalization Service


Search Group, Inc.

Cash Collections at Service Centers in the Immigration and Naturalization Service 7/

Immigration and Naturalization Service Fee Accounts Annual Financial Statement for Fiscal Year 1992

Immigration and Naturalization Service Fee Accounts Management Letter Report for Fiscal Year 1992

Superfund Activities in the Environment and Natural Resources Division for Fiscal Year 1992 8/

Reeves County Law Enforcement Center Contract Proposal

Criminal Debt Collection Efforts Within the Department of Justice 9/

Sociometrics Corporation Archiving Services

Western Identification Network, Inc. Automated Fingerprint Identification System Services 10/

5/ Total Questioned Costs - $29,019
   Unsupported Costs - $29,019
   Funds Put To Better Use - $7,258

6/ Funds Put To Better Use - $29,034

7/ Funds Put To Better Use - $17,208,750

8/ Funds Put To Better Use - $808,252

9/ Funds Put To Better Use - $1,706,388

10/ Total Questioned Costs - $390,150
TRUSTEE REPORTS

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

Chapter 7 Audit of Panel Trustee
Steven H. Friedman
Chapter 7 Audit of Panel Trustee
Herbert C. Broadfoot, II
Chapter 7 Audit of Panel Trustee
Walter W. Kelley
Chapter 7 Audit of Panel Trustee
Howard W. Jones
Chapter 7 Audit of Panel Trustee
Roy L. Loudermilk
Chapter 7 Audit of Panel Trustee
Terry E. Smith
Chapter 7 Audit of Panel Trustee
M. Alan Rhodey
Chapter 7 Audit of Panel Trustee
Thomas G. Reed, III
Chapter 7 Audit of Panel Trustee
Gregory K. Crews
Chapter 7 Audit of Panel Trustee
Maria Luisa Contreras
Chapter 7 Audit of Panel Trustee
Antonio N. Fiol-Matta
Chapter 7 Audit of Panel Trustee
Roberto Holvino
Chapter 7 Audit of Panel Trustee
William L. Guy
Chapter 7 Audit of Panel Trustee
William J. Miller
Chapter 7 Audit of Panel Trustee
Robert E. Brizendine
Chapter 7 Audit of Panel Trustee
Jeffrey A. Levingston
Chapter 7 Audit of Panel Trustee
Patricia A. Dzikowski
Chapter 7 Audit of Panel Trustee
William T. Hendon
Chapter 7 Audit of Panel Trustee
Arthur S. Weitzner
Chapter 7 Audit of Panel Trustee
Peter N. Hill
Chapter 7 Audit of Panel Trustee
William R. Roemelmeyer
Chapter 7 Audit of Panel Trustee
Kenneth A. Welt
Chapter 7 Audit of Panel Trustee
Jesus E. Jimenez
Chapter 7 Audit of Panel Trustee
John A. Zerbe, Jr.
Chapter 7 Audit of Panel Trustee
Carlos E. Rodriguez Quesada
Chapter 7 Audit of Panel Trustee
Jerome P. McCauley
Chapter 7 Audit of Panel Trustee
Ralph C. McCullough, II
Chapter 7 Audit of Panel Trustee
Harvey S. Stanley, Jr.
Chapter 7 Audit of Panel Trustee
J. Baxter Schilling
Chapter 7 Audit of Panel Trustee
Stephen L. Meiningher
Chapter 7 Audit of Panel Trustee
V. John Brook, Jr.
Chapter 7 Audit of Panel Trustee
Stephen P. Livingston
Chapter 7 Audit of Panel Trustee
Donna A. Bungardner
Chapter 7 Audit of Panel Trustee
James C. Orr
Chapter 7 Audit of Panel Trustee
Kevin Campbell
Chapter 7 Audit of Panel Trustee
Diane L. Jensen
Chapter 7 Audit of Panel Trustee
Larry S. Hyman
Chapter 7 Audit of Panel Trustee
Valerie Hall Manuel

MR-40-93-018
MR-40-93-021
MR-40-93-025
MR-40-93-026
MR-40-93-027
MR-40-93-028
MR-40-93-029
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MR-40-93-058
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MR-40-93-061
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1/ Total Questioned Costs - $935
2/ Total Questioned Costs - $1,463
Unsupported Costs - $1,463
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Stephen G. Balsley
MR-50-93-065
Chapter 7 Audit of Panel Trustee
James Cessell
MR-50-93-087

Chapter 7 Audit of Panel Trustee
George P. Dekmak
MR-50-93-066
Chapter 7 Audit of Panel Trustee
Eric Rajala
MR-50-93-088

Chapter 7 Audit of Panel Trustee
Joseph D. Olsen
MR-50-93-067
Chapter 7 Audit of Panel Trustee
Kathryn A. Belfance
MR-50-93-089

Chapter 7 Audit of Panel Trustee
James Hoerner
MR-50-93-068
Chapter 7 Audit of Panel Trustee
John Butz
MR-50-93-090

Chapter 7 Audit of Panel Trustee
Thomas E. Raleigh
MR-50-93-069
Chapter 7 Audit of Panel Trustee
Jerry Armstrong
MR-50-93-091

Chapter 7 Audit of Panel Trustee
David Whittaker
MR-50-93-070
Chapter 7 Audit of Panel Trustee
Mark L. Prager
MR-50-93-092

Chapter 7 Audit of Panel Trustee
Robert B. Katz
MR-50-93-071
Chapter 7 Audit of Panel Trustee
Larry E. Suats
MR-50-93-093

Chapter 7 Audit of Panel Trustee
Gus A. Paloian
MR-50-93-072
Chapter 7 Audit of Panel Trustee
Darcy D. Williamson
MR-50-93-094

Chapter 7 Audit of Panel Trustee
Anne P. Silagy
MR-50-93-073
Chapter 7 Audit of Panel Trustee
Richard Lydick 1/
GR-50-93-001

Chapter 7 Audit of Panel Trustee
David Brown
MR-50-93-074
Chapter 7 Audit of Panel Trustee
William A. Chatterton
GR-50-93-002

Chapter 7 Audit of Panel Trustee
Paul Gilbert
MR-50-93-075
Chapter 7 Audit of Panel Trustee
Michael V. Demczyk
GR-50-93-003

Chapter 7 Audit of Panel Trustee
Richard Remes
MR-50-93-076
Chapter 7 Audit of Panel Trustee
Thomas Lovett
GR-50-93-005

Chapter 7 Audit of Panel Trustee
James E. Stevens
MR-50-93-077
Chapter 7 Audit of Panel Trustee
Gary E. Cameron
GR-50-93-006

Chapter 7 Audit of Panel Trustee
Thomas J. Geygan
MR-50-93-078
Chapter 7 Audit of Panel Trustee
Thomas W. McDonald, Jr.
GR-50-93-007

Chapter 7 Audit of Panel Trustee
Philip V. Martino
MR-50-93-079
Chapter 7 Audit of Panel Trustee
Edward J. Nazar
GR-50-93-009

Chapter 7 Audit of Panel Trustee
Melvyn L. Hoffman
MR-50-93-080
Chapter 7 Audit of Panel Trustee
Carol F. Dunbar 2/
GR-50-93-010

Chapter 7 Audit of Panel Trustee
Glen Barnam
MR-50-93-081
Chapter 7 Audit of Panel Trustee
Duane H. Gillman
MR-80-93-018

Chapter 7 Audit of Panel Trustee
Brian Bash
MR-50-93-082
Chapter 7 Audit of Panel Trustee
J.S. Freels, Jr.
MR-80-93-019

Chapter 7 Audit of Panel Trustee
Louis W. Levit
MR-50-93-083
Chapter 7 Audit of Panel Trustee
Glen R. Anstine
MR-80-93-020

Chapter 7 Audit of Panel Trustee
Thomas L. Corroto
MR-50-93-084
Chapter 7 Audit of Panel Trustee
Robert Milbank, Jr.
MR-80-93-021

Chapter 7 Audit of Panel Trustee
Jack U. Shimovitz
MR-50-93-085

Chapter 7 Audit of Panel Trustee
J. Michael Morris
MR-50-93-086

1/ Total Questioned Costs - $1,562
Unsupported Costs - $1,529
2/ Total Questioned Costs - $6,857

A-6
Chapter 7 Audit of Panel Trustee
Richard L. Ramsay
MR-80-93-022
Chapter 7 Audit of Panel Trustee
Kenneth L. Staine
MR-80-93-044

Chapter 7 Audit of Panel Trustee
Darvin O. Morrison
MR-80-93-023
Chapter 7 Audit of Panel Trustee
Twalla J. Dupriest
MR-80-93-045

Chapter 7 Audit of Panel Trustee
Jim Clements
MR-80-93-024
Chapter 7 Audit of Panel Trustee
Kenneth A. Rushion
MR-80-93-046

Chapter 7 Audit of Panel Trustee
Pamela Basset
MR-80-93-025
Chapter 7 Audit of Panel Trustee
W. Steve Smith
MR-80-93-047

Chapter 7 Audit of Panel Trustee
Paul N. DeBaillon
MR-80-93-026
Chapter 7 Audit of Panel Trustee
Nancy K. Hyde
MR-80-93-048

Chapter 7 Audit of Panel Trustee
Gregg Pritchard
MR-80-93-027
Chapter 7 Audit of Panel Trustee
Cynthia L. Trains
MR-80-93-049

Chapter 7 Audit of Panel Trustee
David M. Boudlouche
MR-80-93-028
Chapter 7 Audit of Panel Trustee
Robert L. Baer
MR-80-93-050

Chapter 7 Audit of Panel Trustee
John D. Phillips
MR-80-93-029
Chapter 7 Audit of Panel Trustee
Myrtle L. McDonald
MR-80-93-051

Chapter 7 Audit of Panel Trustee
Wilbur J. Babin, Jr.
MR-80-93-030
Chapter 7 Audit of Panel Trustee
Berry Kuperman
MR-80-93-052

Chapter 7 Audit of Panel Trustee
Robert C. Freeman
MR-80-93-031
Chapter 7 Audit of Panel Trustee
Pamela G. Magee
MR-80-93-053

Chapter 7 Audit of Panel Trustee
Carroll M. Chiassoc
MR-80-93-032
Chapter 7 Audit of Panel Trustee
Bryan F. Gill, Jr.
MR-80-93-054

Chapter 7 Audit of Panel Trustee
Robert L. Marrero
MR-80-93-033
Chapter 7 Audit of Panel Trustee
Scott P. Kirtley
MR-80-93-055

Chapter 7 Audit of Panel Trustee
Harriett E. Styler
MR-80-93-034
Chapter 7 Audit of Panel Trustee
Thomas D. Powers
MR-80-93-056

Chapter 7 Audit of Panel Trustee
Samara L. Abide
MR-80-93-035
Chapter 7 Audit of Panel Trustee
Gary J. Knostman
MR-80-93-057

Chapter 7 Audit of Panel Trustee
Gary A. Barney
MR-80-93-036
Chapter 7 Audit of Panel Trustee
Steve H. Mazer
MR-80-93-058

Chapter 7 Audit of Panel Trustee
Don Navarro
MR-80-93-037
Chapter 7 Audit of Panel Trustee
Thomas R. Willson
MR-80-93-059

Chapter 7 Audit of Panel Trustee
Thomas C. McBride
MR-80-93-038
Chapter 7 Audit of Panel Trustee
Randolph N. Osherow
MR-80-93-060

Chapter 7 Audit of Panel Trustee
Steven R. Rebein
MR-80-93-039
Chapter 12 Audit of Standing Trustee
Phillip D. Armstrong
GR-80-93-004

Chapter 7 Audit of Panel Trustee
James Allen Harvey, Jr.
MR-80-93-040
Chapter 12 Audit of Standing Trustee
William M. Bass
GR-80-93-003

Chapter 7 Audit of Panel Trustee
David L. Gladwell
MR-80-93-041
Chapter 12 Audit of Standing Trustee
A.L. Tenney
GR-80-93-004

Chapter 7 Audit of Panel Trustee
Merle H. McGinnes, Jr.
MR-80-93-042
Chapter 12 Audit of Standing Trustee
Rick A. Yarnall
GR-80-93-006

Chapter 7 Audit of Panel Trustee
John D. Spicer
MR-80-93-043
Chapter 12 Audit of Standing Trustee
A. Thomas Pekela
GR-80-93-007
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<td>L. David Zube</td>
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<td>Harvey Barr</td>
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<td>Raymond Carey</td>
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Chapter 7 Audit of Panel Trustee
Alvin Kackley
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Chapter 7 Audit of Panel Trustee
John M. England
MR-90-93-052
Chapter 7 Audit of Panel Trustee
James Proctor
MR-90-93-035
Chapter 7 Audit of Panel Trustee
Tom R. Grimmel
MR-90-93-053
Chapter 7 Audit of Panel Trustee
David Seror
MR-90-93-030
Chapter 7 Audit of Panel Trustee
Stanley M. Swain
MR-90-93-054
Chapter 7 Audit of Panel Trustee
Jay Carey
MR-90-93-037
Chapter 7 Audit of Panel Trustee
Eric Roost
MR-90-93-055
Chapter 7 Audit of Panel Trustee
Roy W. Kent
MR-90-93-038
Chapter 7 Audit of Panel Trustee
Robert Ridgway
MR-90-93-056
Chapter 7 Audit of Panel Trustee
Glen Nelson
MR-90-93-039
Chapter 7 Audit of Panel Trustee
Carolyn Anne Dye
MR-90-93-057
Chapter 7 Audit of Panel Trustee
Dennis Burman
MR-90-93-040
Chapter 7 Audit of Panel Trustee
Angelique Clark
MR-90-93-058
Chapter 7 Audit of Panel Trustee
Dale Ulrich
MR-90-93-041
Chapter 7 Audit of Panel Trustee
Lothar Goernitz
MR-90-93-059
Chapter 7 Audit of Panel Trustee
Alan Solot
MR-90-93-042
Chapter 7 Audit of Panel Trustee
Richard Brooks
MR-90-93-060
Chapter 7 Audit of Panel Trustee
Charles E. Sims
MR-90-93-043
Chapter 7 Audit of Panel Trustee
Berkeley L. Bunker
MR-90-93-061
Chapter 7 Audit of Panel Trustee
Robert Uriarte
MR-90-93-044
Chapter 7 Audit of Panel Trustee
John Mitchell
MR-90-93-062
Chapter 7 Audit of Panel Trustee
J. Calvin Hermansen
MR-90-93-045
Chapter 7 Audit of Panel Trustee
Lawrence Diamant
MR-90-93-063
Chapter 7 Audit of Panel Trustee
Harold Taxel
MR-90-93-046
Chapter 12 Audit of Standing Trustee
Ronald D. Schoer 1/
GR-90-93-005
Chapter 7 Audit of Panel Trustee
Ronald G. Brown
MR-90-93-047
Chapter 12 Audit of Standing Trustee
J. Patrick Gray 2/
GR-90-93-006
Chapter 7 Audit of Panel Trustee
Bernie Rakocy
MR-90-93-048

1/ Total Questioned Costs - $7,982
Unsupported Costs - $7,982

Chapter 7 Audit of Panel Trustee
Richard Bleau
MR-90-93-049

Chapter 7 Audit of Panel Trustee
Steven Smith
MR-90-93-050

Chapter 7 Audit of Panel Trustee
Edward M. Walsh
MR-90-93-051

2/ Total Questioned Costs - $74,602
Unsupported Costs - $74,178
AUDIT REPORTS OF DEPARTMENT OF JUSTICE
ACTIVITIES COMPLETED BY OTHERS

Audit of the Council of State Governments
Audit of the Cuban American National Council, Inc.
Audit of the Council of State Governments 1/
Audit of the Catholic Community Services, Inc.
Audit of the Institute for Intergovernmental Research, Inc.
Audit of the Cuban American National Council, Inc.
Audit of Colquitt County, Georgia
Audit of the Alabama Crime Victims Compensation Commission
Audit of the Mississippi State University
Audit of the University of Louisville
Audit of the Mississippi University for Women
Audit of St. Petersburgh Junior College
Audit of Miami Bridge, Inc.
Audit of the Commonwealth of Kentucky
Audit of the City of Jacksonville, Florida
Audit of Mecklenburg County, North Carolina
Audit of the Metropolitan Government of Nashville and Davidson County, Tennessee
Audit of New Hanover County, North Carolina
Audit of the State of North Carolina
Audit of the City of Pompano Beach, Florida
Audit of Broward County, Florida
Audit of Buncombe County, North Carolina
Audit of Wilmington, North Carolina
Audit of the Puerto Rico Office of Youth Affairs

Audit of the Puerto Rico Office of Youth Affairs
Audit of the Mississippi Band of Choctaw Indians
Audit of the State of Tennessee 2/
Audit of Jefferson County, Kentucky Fiscal Court
Audit of Louisville, Kentucky
Audit of Charlotte, North Carolina
Audit of the State of Mississippi
Audit of the South Carolina's Governor's Office
Audit of the Regional Organized Crime Information Center
Audit of the Illinois Court of Claims 3/
Audit of the Police Department of Kansas City, Missouri
Audit of the Indiana Criminal Justice Institute
Audit of the REJIS Commission
Audit of the Illinois State Police
Audit of Drake University
Audit of Saint Mary College
Audit of the Grand Portage Reservation
Audit of the City of Chicago
Audit of the National College of District Attorneys
Audit of the National Victim Center
Audit of the Texas Key Program, Inc. 4/
Audit of the International Educational Services, Inc. 5/

1/ Total Questioned Costs - $1,357
2/ Total Questioned Costs - $312
3/ Total Questioned Costs - $1,155,834
4/ Total Questioned Costs - $47,993
5/ Total Questioned Costs - $12,579
Audit of the Boy Scouts of America
Audit of the Young Men's Christian Association
Audit of the National College of District Attorneys
Audit of the Arkansas Department of Finance and Administration
Audit of the Office of Prosecutor Coordinator 1/
Audit of the Arkansas Department of Finance and Administration
Audit of the Arkansas Department of Finance and Administration
Audit of the District Attorney of Orleans Judicial District 2/
Audit of the Arkansas Department of Finance and Administration 3/
Audit of the District Attorney of Orleans Judicial District
Audit of the Arkansas Crime Information Center
Audit of the New Mexico Crime Victims Preparation Commission
Audit of the New Mexico Department of Public Safety
Audit of the New Mexico Crime Victims Preparation Commission
Audit of the New Mexico State Police
Audit of the New Mexico Department of Public Safety
Audit of the Southern Ute Community Action Program, Inc.
Audit of the University of New Mexico
Audit of the University of New Mexico
Audit of the University of New Mexico
Audit of the City of Arlington, Texas
Audit of the City of Española, New Mexico
Audit of the Central Texas Council of Governments
Audit of the State of Louisiana
Audit of the State of South Dakota 4/
Audit of Webb County, Texas 5/
Audit of Webb County, Texas
Audit of the Houston-Galveston Area Council
Audit of the Santa Clara Indian Pueblo
Audit of Tulsa County, Oklahoma
Audit of the State of Montana
Audit of Cameron County, Texas
Audit of the Department of Health and Social Services
Audit of the Department of Human Services, Little Rock, Arkansas
Audit of the Santa Clara Indian Pueblo
Audit of the State of Oklahoma
Audit of the State of Colorado
Audit of the Cherokee Nation of Oklahoma
Audit of the Cherokee Nation of Oklahoma
Audit of the State of Texas 6/
Audit of the City of Houston
Audit of the State of Utah
Audit of the City of Houston
Audit of Bexar County, Texas
Audit of the New Mexico Department of Public Safety
Audit of the New Mexico Department of Public Safety
Audit of the City of Fort Worth, Texas
Audit of the State of Texas
Audit of the State of Louisiana

1/ Total Questioned Costs - $16,149
2/ Total Questioned Costs - $10,719
3/ Total Questioned Costs - $755

4/ Total Questioned Costs - $60,558
5/ Total Questioned Costs - $42,048
6/ Total Questioned Costs - $14,000
| Audit of the City of Cleburne, Texas | TOP-80-93-048 | Audit of the Criminal Justice Associates | TIF-20-93-042 |
| Audit of the City of Cleburne, Texas | TOP-80-93-049 | Audit of the Boys Club of America | TIF-20-93-043 |
| Audit of the City of Colorado Springs, Colorado | TOP-80-93-050 | Audit of the City of Hartford, Connecticut | TOP-20-93-025 |
| Audit of the Arkansas Department of Education | TOP-80-93-051 | Audit of the State of New Jersey | TOP-20-93-026 |
| Audit of the City of Marshall, Texas | TOP-80-93-052 | Audit of the County of Fairfax, Virginia | TOP-20-93-027 |
| Audit of the City of Bismark, North Dakota | TOP-80-93-053 | Audit of the Connecticut Department of Consumer Protection 1/ | TOP-20-93-028 |
| Audit of the City of Aurora, Colorado | TOP-80-93-054 | Audit of the Commonwealth of Massachusetts | TOP-20-93-029 |
| Audit of the City of San Antonio, Texas | TOP-80-93-055 | Audit of the National CASA Association | TIF-90-93-009 |
| Audit of NOVA, Inc. | TIF-20-93-021 | Audit of the National Judicial College | TIF-90-93-010 |
| Audit of the Super Leaders of the WMA, Inc. | TIF-20-93-022 | Audit of the Constitutional Rights Foundation | TIF-90-93-011 |
| Audit of the Bureau of Rehabilitation, Inc. | TIF-20-93-023 | Audit of Los Angeles Interagency Metropolitan Police Apprehensive Crime Task Force | TIF-90-93-001 |
| Audit of New York State Bar Association | TIF-20-93-024 | Audit of the Fort Vancouver Regional Library, Washington | TIF-90-93-002 |
| Audit of the National Institute Against Prejudice and Violence, Inc. | TIF-20-93-025 | Audit of the Bristol Bay Native Association | TOF-90-93-006 |
| Audit of the Lazar Institute | TIF-20-93-026 | Audit of the Idaho Humanities Council | TOF-90-93-007 |
| Audit of the National Sheriffs’ Association | TIF-20-93-027 | Audit of the University of Puget Sound, Washington | TOF-90-93-008 |
| Audit of the National Center for Neighborhood Enterprise | TIF-20-93-028 | Audit of the University of Puget Sound, Washington | TOF-90-93-009 |
| Audit of the National Crime Prevention Council | TIF-20-93-029 | Audit of Yakima County, Washington | TOP-90-93-024 |
| Audit of the National Crime Prevention Council | TIF-20-93-030 | Audit of the County of Santa Cruz, California | TOP-90-93-025 |
| Audit of the Institute for Law and Justice | TIF-20-93-031 | Audit of the City of Tempe, Arizona | TOP-90-93-026 |
| Audit of the ABT Associates, Inc. | TIF-20-93-032 | Audit of the County of Butte, California | TOP-90-93-027 |
| Audit of the Phi Alpha Delta Public Service Center | TIF-20-93-033 | Audit of City of Los Angeles, California | TOP-90-93-028 |
| Audit of the Vera Institute of Justice, Inc. | TIF-20-93-034 | Audit of the Territory of Guam | TOP-90-93-029 |
| Audit of the Castine Research Corporation | TIF-20-93-035 | Audit of the City of Bellingham, Washington | TOP-90-93-030 |
| Audit of the Cities in Schools, Inc. | TIF-20-93-036 | Audit of the City of Baldwin Park, California | TOP-90-93-031 |
| Audit of the Pretrial Services Resource Center | TIF-20-93-037 | Audit of the City of Riverside, California | TOP-90-93-032 |
| Audit of the Public Administration Service | TIF-20-93-038 | Audit of the City of Tucson, Arizona | TOP-90-93-033 |
| Audit of the National Center for Missing and Exploited Children | TIF-20-93-039 | Audit of the California State University, San Bernardino, California | TOP-90-93-034 |
| Audit of the Criminal Justice Associates | TIF-20-93-040 | Audit of the County of Contra Costa, California | TOP-90-93-035 |
| Audit of the Metropolitan Assistance Corporation | TIF-20-93-041 | 1/ Total Questioned Costs - $47,988 |
| | | Unsupported Costs - $28,018 |

A-14
Audit of the County of Shasta, California  TOP-90-93-036
Audit of Lane County, Oregon  TOP-90-93-037
Audit of the City of Riverside, California  TOP-90-93-038
Audit of the County of Sacramento, California  TOP-90-93-039
Audit of Gila River Indian Community  TOP-90-93-040
Audit of City of Seattle, Washington  TOP-90-93-041
Audit of the State of Oregon  TOP-90-93-042
Audit of the Commonwealth of the Northern Mariana Islands  TOP-90-93-043
Audit of the Federated State of Micronesia  TOP-90-93-044
Audit of the City and County of Honolulu, Hawaii  TOP-90-93-045
Audit of the County of Maui, Hawaii  TOP-90-93-046
Audit of the American Samoa Government  TOP-90-93-047  /1/
Audit of the State of Washington  TOP-90-93-048
Audit of Nez Peace Tribe  TOP-90-93-049
Audit of the City of Oakland, California  TOP-90-93-050
Audit of the County of El Dorado, California  TOP-90-93-051
Audit of the County of Kern, California  TOP-90-93-052
Audit of the City of Oakland, California  TOP-90-93-053

Audit of the Multnomah County, Oregon  TOP-90-93-054
Audit of the City of Merced, California  TOP-90-93-055
Audit of the City of Peoria, Arizona  TOP-90-93-056
Audit of the County of Imperial, California  TOP-90-93-057
Audit of the County of Orange, California  TOP-90-93-058
Audit of the City of Tuscon, Arizona  TOP-90-93-059
Audit of Maricopa County, Arizona  TOP-90-93-060
Audit of the County of Sonoma, California  TOP-90-93-061
Audit of the County of Santa Cruz, California  TOP-90-93-062
Audit of the County of Humboldt, California  TOP-90-93-063
Audit of the County of San Bernadino, California  TOP-90-93-064
Audit of the San Juan Southern Paiute Tribe  TOP-90-93-065
Audit of the City of San Diego, California  TOP-90-93-066
Audit of the Port Gamble S'Klallam Tribe  TOP-90-93-067
Audit of the State of Alaska  TOP-90-93-068
Audit of the Hawaii Department of Land and Natural Resources  TOP-90-93-069
Audit of Carson City, Nevada  TOP-90-93-070
Audit of the City of Los Angeles, California  TOP-90-93-071

/1/ Total Questioned Costs - $6,964
GLOSSARY OF TERMS

The following are definitions of specific terms as they are used in the report.

A-Files: INS alien history files containing all data and documentation pertaining to an individual. Also referred to as alien files.

Adverse Action: Personnel Office action of record, considered to be unfavorable to an employee and a form of discipline. Penalty is more severe than a letter of caution.

Attorney General’s Equitable Sharing Program: A program designed to circulate drug-related proceeds back into the law enforcement agencies that play a role in their seizure.

Civil Findings: Attempts made to recover for the Government any monetary losses sustained or any damages it is entitled to collect under law.

Default Termination: The Government terminates a contract based upon a contractor’s default. The contractor fails to meet material terms of the contract and, despite notice and an opportunity to correct the problem areas, they never satisfactorily do, so the Government cancels the contract in a punitive manner — default. Under a default termination, the contractor has no rights to claims or profit. In addition, in a construction contract, the contractor’s bonding company must then either find a new contractor or complete the job themselves at the original contract price.

Disallowed Cost: A questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government.

Final Action: (a) The completion of all actions that the management of an establishment has concluded, in its management decision, are necessary with respect to the findings and recommendations included in an audit; and (b) in the event that the management of an establishment concludes no action is necessary, final action occurs when a management decision has been made.

Fines: Sums imposed as a penalty for certain acts or omissions that violate a law.

Green Card: INS Alien Registration Receipt Card (Form I-151 or Form I-55).

Indictment: Charge by a Grand Jury that an accused party violated a criminal law.
OIG Monitored

Referrals: Matters referred to components within the Department of Justice for investigation or other action when criminal prosecution of the alleged misconduct is not foreseeable, and when the matter raises administrative issues involving lower-ranking employees. When a matter is referred, the component is to provide the OIG with the results of the referral, which may include investigative findings and administrative action taken by the component.

Information: Formal accusation of a crime made by a prosecuting attorney as distinguished from an indictment presented by a grand jury.

Preliminary Investigations: Inquiry of limited scope undertaken to verify whether or not an allegation merits further inquiry as a full investigation.

Questioned Cost: Cost that is questioned by the Office because of (a) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Recommendation that Funds be Put to Better Use: Recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including (a) reductions in outlays; (b) de-obligation of funds from programs or operations; (c) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (d) costs incurred by implementing recommended improvements related to the operations of the establishment, a contractor or grantee; (e) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or (f) any other savings which are specifically identified.

Recovered Funds: Funds returned to the Department or the U.S. Treasury as the result of an investigation.

Restitution Funds: Reimbursements ordered by courts as part of a criminal sentence or civil or administrative penalty.

Seizures: Property, including cash, real estate, vehicles, etc., used or acquired through illegal activities, that is taken by law enforcement officials. A decision is made by a court or civil authority regarding what will be done with the seizure.

Unsupported Cost: Cost that is questioned by the Office because the Office found that, at the time of the audit, such cost is not supported by adequate documentation.
# Reporting Requirements Index

The Inspector General Act of 1978, as amended (1988), specifies reporting requirements for semiannual reports. The requirements are listed below and indexed to the applicable pages.

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