

Summary: No Evidence of Theft Discovered During Investigation of Federal and Tribal Funds

Report Date: June 8, 2017

OIG initiated an investigation after the Eastern Shoshone Business Council wrote a letter to the office of United States Senator John Barrasso (R-WY), requesting a forensic audit of its Joint Finance Office (JFO) and alleging possible mismanagement of Federal and tribal funds. Senator Barrasso's office forwarded that request to our office. We did not conduct an audit, but we did conduct an investigation to determine if any funds had been stolen.

Our investigation found no specific evidence of theft. We discovered, however, that the JFO did not maintain adequate accounting records and had commingled various program funds over a substantial period of time. As a result, we were unable to determine the status or disposition of various Federal and tribal funds. The commingled funds and poor records made conducting an audit unfeasible.

We also determined that the Bureau of Indian Affairs (BIA) was aware of the disarray in JFO's operations. BIA had conducted its own review of JFO operations in September 2015 and published a report in January 2016, which indicated the Tribes' management systems were not working efficiently and that funds were commingled.

This is a summary of a report that was issued to BIA.

