



OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

WEAKNESSES IN THE OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS' DEATH RECORD PROCESS THREATEN PROPER DISTRIBUTION OF TRUST PAYMENTS



OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

DEC 17 2019

Memorandum

To: Todd Willens
Chief of Staff

From: Mark L. Greenblatt
Inspector General

A handwritten signature in blue ink, appearing to read "Mark L. Greenblatt".

Subject: Final Inspection Report – Weaknesses in the Office of the Special Trustee for American Indians' Death Record Process Threaten Proper Distribution of Trust Payments
Report No. 2018-ER-062

This report presents the results of our inspection of the Office of the Special Trustee for American Indians' (OST's) process for collecting death data to determine whether the beneficiary deaths are captured to ensure that payments made after the death of a beneficiary are distributed correctly. We found weaknesses in the OST's process that lead to inconsistent, inaccurate, untimely, and incomplete data and could result in the OST disbursing payments to deceased beneficiary accounts.

We made three recommendations to help the OST improve the consistency, accuracy, and completeness of its beneficiary data to ensure deaths are captured timely and accurately and that payments made after the death of a beneficiary are distributed correctly.

We issued a draft report on September 12, 2019. In a joint response we received on October 28, 2019, the OST Director and the Bureau of Indian Affairs Director concurred with all three recommendations (see Appendix 2). Based on their response, we considered the recommendations resolved but not implemented and will refer the recommendations to the Assistant Secretary for Policy, Management and Budget to track implementation (see Appendix 3).

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit, inspection, and evaluation reports issued; actions taken to implement our recommendations; and recommendations that have not been implemented.

If you have any questions regarding this report, please call me at 202-208-5745.

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Results in Brief

The U.S. Department of the Interior (DOI) has responsibility for more than \$5 billion held in trust by the Federal Government on behalf of American Indians and Indian Tribes. We inspected the process used by the DOI's Office of the Special Trustee for American Indians (OST) for collecting death data to determine whether beneficiary deaths are captured to ensure that payments made after the death of a beneficiary are distributed correctly.

We found weaknesses in the OST's process for collecting death data. Specifically, we found the OST:

- Does not have a system that interfaces with the Bureau of Indian Affairs' (BIA's) probate tracking system, which may lead to inconsistent death data between the OST and the BIA
- Does not match or confirm the status of beneficiaries with the BIA or other sources to monitor accuracy of its death data
- Does not educate Indian communities about providing death notifications to ensure timely and complete death data

Without consistent, accurate, timely, and complete death data, the OST risks distributing payments to deceased beneficiary accounts and delaying the initiation of the probate process. We made three recommendations that will help the OST improve the consistency, accuracy, and completeness of its beneficiary data.

Introduction

Objective

We inspected the Office of the Special Trustee for American Indians' (OST's) process to collect death data to determine whether the OST accurately captures beneficiary deaths to correctly distribute payments made after the death of a beneficiary.

Background

Congress designated the Secretary of the U.S. Department of the Interior (DOI) with responsibility for more than \$5 billion held in trust by the Federal Government on behalf of American Indians and Indian Tribes.

Federal law (25 United States Code (U.S.C.) § 162a) states that the Secretary's proper discharge of the trust responsibilities of the United States includes the following:

- Providing adequate systems for accounting for and reporting trust fund balances
- Providing adequate controls over receipts and disbursements
- Providing periodic, timely reconciliations to assure the accuracy of accounts
- Establishing consistent, written policies and procedures for trust fund management and accounting

The DOI established the OST to improve management of the Indian fiduciary trust. The OST receives, invests, and disburses Indian trust funds. Its operations include management of more than \$5 billion held in approximately 3,500 trust accounts for 250 Indian Tribes, in addition to nearly 404,000 Individual Indian Money (IIM) accounts.

An IIM account is an interest-bearing account managed by the OST on behalf of a person who has money or other assets held for them in trust by the Federal Government. IIM account holders may choose to keep their monies in the account or have it disbursed either monthly, quarterly, annually, or in a more specific manner of their choosing.

In June 2018, our Office of Investigations investigated allegations that from 2012 to 2017, the OST issued approximately \$30,000 in IIM checks in the name of a deceased tribal member and that the checks had been fraudulently cashed.¹ The investigative report found that the decedent's son received the checks and signed and cashed them. The decedent's sister attempted to report her brother's death to the OST, but she did not have enough information to complete the required report when she called the OST's Trust Beneficiary Call Center. The call center did not follow up with her, nor did it remove the decedent from its list of beneficiaries. We initiated this inspection to determine the internal control weaknesses that allowed this fraud to occur.

¹ DOI OIG Report Number: 17-1011, *Summary: OST Beneficiary Checks Cashed Fraudulently*, dated June 1, 2018. <https://www.doiig.gov/reports/ost-beneficiary-checks-cashed-fraudulently>

Findings

We identified weaknesses in the OST's process for collecting death data to determine whether beneficiary deaths are captured to ensure that payments made after the death of a beneficiary are distributed correctly. Specifically, we found that the OST:

- Does not have a system that interfaces with the Bureau of Indian Affairs' (BIA's) probate tracking system
- Does not match or confirm the status of beneficiaries with the BIA or other sources to monitor accuracy of its data
- Does not educate Indian communities about providing death notifications

If the OST does not receive and act on death data, it could wrongfully distribute payments to deceased beneficiaries' accounts instead of initiating the probate process. Delaying this process could delay disbursements to trust heirs or threaten the proper distribution to individual beneficiaries.

The OST's System Does Not Interface With the BIA System

We found that the OST and the BIA use a manual process to share data on beneficiary deaths. The two bureaus use different databases that do not automatically communicate, which limits the OST's ability to ensure that its death data is consistent with the BIA's and puts the OST at risk of making improper disbursements. Under the current process, when the BIA receives a death notification, a BIA employee updates the BIA's Probate Tracking System (ProTrac). Each day, ProTrac automatically generates a report of all new death notifications, which is sent to an OST email inbox. An OST employee then reviews and manually enters this data into the OST's Trust Fund Accounting System (TFAS). The OST uses a similar process to notify the BIA, but the TFAS does not automatically generate a report. These processes, which rely on manual data entry, introduce multiple opportunities for human error.

In May 2002, the OST and the BIA signed a Memorandum of Understanding that outlined the shared responsibilities to manage trust assets on behalf of Indian beneficiaries and provided the framework for cooperation and coordination. Furthermore, the OST and the BIA both acknowledge that sharing this data is imperative to ensure that the distribution of funds and statements to accountholders are accurate and suspended when necessary. The BIA informed us that it plans to incorporate ProTrac into the Trust Asset and Accounting Management System (TAAMS), which already includes TFAS data, to ensure that data is available to both bureaus. The BIA provided a table of contents for the statement of work to reach this goal but told us that developing this system will likely take 2 years. Until this is implemented, however, the bureaus risk maintaining contradictory or inconsistent death data, putting the OST at risk of making incorrect distributions from IIM accounts.

Recommendation

We recommend that the OST and the BIA:

- I. Develop and finalize a plan to automate the transfer of death data between the two systems or merge the data to a single authoritative source, and provide a timeline for implementation

The OST Does Not Match or Confirm the Status of Beneficiaries To Monitor Accuracy of Its Data

We found that the OST did not match its data with the BIA or other sources. In addition, it did not periodically confirm the status of beneficiaries to monitor the accuracy of its data. We found it difficult to compare the OST's and the BIA's death data to determine the OST's accuracy because the OST used various sources, such as the BIA's ProTrac system, the OST call center, and OST field offices, to manually compile information (see Appendix 1 for more details). If the OST does not have a system that organizes and maintains accurate records, the OST risks distributing payments to deceased beneficiary accounts and delaying the initiation of the probate process, threatening the proper distribution of trust payments. In addition, several other agencies have implemented promising practices to improve the accuracy of death data.

Matching and Confirmation

Although both the OST and the BIA collect and store death data, the OST does not periodically match its data with the BIA's data. We compared data from the OST's system with data from the BIA's system and found conflicting death data. Of the 1,742 records the OST provided, we were able to match the unique account numbers for 1,067 accounts to the BIA's data for analysis. We found that 59, or approximately 5 percent, of the 1,067 accounts we could compare had conflicting death data. We found that 7 accounts had a different date of death than the BIA's data, and that 52 accounts marked the beneficiary as deceased but did not have a date of death.

Further, the OST did not periodically match its death data against other sources, such as the U.S. Social Security Administration (SSA) or State vital records offices. In addition, the OST did not have a process to confirm the status of or check in with account beneficiaries whose deaths may go unreported.

According to 25 U.S.C. § 162a, the DOI's proper discharge of the trust responsibilities of the United States includes providing adequate controls over receipts and disbursements and providing periodic, timely reconciliations to assure the accuracy of accounts. The OST cannot carry out the proper discharge of these trust responsibilities unless it reviews and analyzes death data to maintain accurate data.

Promising Practices

Several agencies have implemented processes to improve the accuracy of death data. For example, the U.S. Office of Personnel Management (OPM) implemented a process to sample beneficiaries older than 90 years old to confirm that those beneficiaries are still appropriately

receiving annuity benefits. The OPM also conducts a weekly computer match comparing recipients on active rolls with SSA death records. The SSA established a program under which States and Federal agencies can contract with it to match records for validations and corrections to identify and prevent payments after death.

Recommendation

We recommend that the OST:

2. Develop a process to implement periodic checks of IIM beneficiaries' death data, including matching the data with other sources to confirm accuracy of the data

The OST Does Not Educate Indian Communities About Providing Death Notifications

We found that the OST does not have educational material for beneficiaries and Indian communities regarding the responsibility to report a beneficiary's death, nor does it have an education strategy.

The OST learns of a beneficiary's death in several ways, such as notifications from OST regional offices or BIA social services. Most often, however, the OST is notified by a beneficiary's family members. OST staff informed us that Indian communities knew of the need to provide death notifications, and that the BIA provided relevant outreach materials. BIA staff, however, stated it is the OST's responsibility to conduct outreach activities. The OST offers an online Financial Education Training for beneficiaries, but it does not provide information on the requirement or expectation to notify the OST of a beneficiary's death.

We found that of the 1,742 beneficiary account records the OST provided to us, the OST sent 203 disbursements, totaling \$94,562, for 93 of the beneficiary accounts after the date of the beneficiary's death but before the OST or the BIA received notification of death. In one case, more than 4,500 days passed before either the OST or the BIA was notified of the beneficiary's death.

Prompt death notification is important to the OST because the probate process cannot start until a death is reported. Federal regulations state that a person should contact any agency, the BIA, or the OST Trust Beneficiary Call Center to inform of a beneficiary's death to begin the probate process (25 C.F.R. § 15.103). In addition, the OST can only stop disbursements that were processed the day before receiving a death notification and cannot recover funds distributed outside of that 1-day period. Of the 203 disbursements made after a beneficiary's death, the OST recovered only 15 disbursements, totaling \$5,814, because those checks had not been cashed within 12 months.

Education on the importance of prompt death notifications, in addition to the potential consequences of not notifying the agency of a death, could help the OST reduce its risks of

(1) distributing payments to deceased beneficiaries' accounts, (2) delaying disbursements to trust heirs, and (3) never recovering incorrect payments.

Promising Practices

Several other agencies have implemented processes to improve death notification timeliness and encourage recipients to report events that may affect payments. For instance, the OPM Inspector General outlined processes and procedures the OPM implemented to improve death notification timeliness for retired or disabled annuitants, which included changes to mass mailings, online video messages, and recorded telephone messages activated while placed on hold by call center representatives. The SSA also developed communication initiatives to encourage Supplemental Security Income recipients to report events to the SSA that may affect payments, including a business card and two-pocket folder given to recipients with information and tools to assist in reporting.

Recommendation

We recommend that the OST:

3. Develop outreach materials to educate Indian communities about the notification process to improve timeliness and to ensure receipt of death notifications

Conclusion and Recommendations

Conclusion

Congress designated the DOI Secretary with responsibility for more than \$5 billion held in trust by the Federal Government on behalf of American Indians and Indian Tribes. The OST was established to improve the management of the Indian fiduciary trust in the DOI.

We identified weaknesses in the OST's process for tracking death data that contribute to the risk of distributing payments to deceased beneficiary accounts and delaying initiation of the probate process. The OST does not have a system that interfaces with the BIA's probate tracking system, does not match or confirm the status of beneficiaries with the BIA or other sources to monitor accuracy of its data, and does not educate Indian communities about providing death notifications. Without consistent, accurate, timely, and complete death data, the OST risks making incorrect distributions of trust payments and could delay disbursements to trust heirs.

We made three recommendations that will help the OST improve the consistency, accuracy, timeliness, and completeness of its beneficiary data.

Recommendations Summary

The OST and BIA Directors issued a joint response to our draft report on October 28, 2019, and concurred with all three recommendations (see Appendix 2). We recommended that:

1. The OST and the BIA develop and finalize a plan to automate the transfer of death data between the two systems or merge the data to a single authoritative source, and provide a timeline for implementation

OST/BIA Response: The OST and the BIA plan to replace the current manual process by adding the ProTrac functionality into TAAMS, which they expect to implement by December 2020.

2. The OST develop a process to implement periodic checks of IIM beneficiaries' death data, including matching the data with other sources to confirm accuracy of the data

OST/BIA Response: The OST will develop a corrective action plan to implement a process to periodically reconcile TFAS account beneficiary death data with the death data maintained in the BIA's ProTrac system and TAAMS. In addition, both the OST and the BIA will periodically reconcile its data with other sources, such as Lexus Nexus Accurant for Government databases, Do Not Pay applications, or SSA data to confirm accuracy of their data.

3. The OST develop outreach materials to educate Indian communities about the notification process to improve timeliness and to ensure receipt of death notifications

OST/BIA Response: As the lead agency for the process of managing the probate of beneficiary trust assets, the BIA will collaborate with the OST to discuss potential

additions or revisions to outreach materials. The OST and the BIA also noted that they would work to develop an outreach strategy to promote sharing of death notifications received by tribal programs or enrollment offices to ensure timely information is provided to the OST or the BIA.

Based on the OST's and BIA's response, we considered all three recommendations resolved but not implemented and will refer the recommendations to the Assistant Secretary for Policy, Management and Budget to track implementation.

Appendix I: Scope and Methodology

Scope

We inspected the processes used by the Office of the Special Trustee for American Indians (OST) to ensure that it maintains accurate death data on trust beneficiaries.

Methodology

We conducted our inspection in accordance with the Quality Standards for Inspection and Evaluation as put forth by the Council of the Inspectors General on Integrity and Efficiency. We believe that the work performed provides a reasonable basis for our conclusions and recommendations.

To accomplish our objective, we:

- Reviewed relevant laws, regulations, policies, and procedures related to the operations of the structure and operations of the OST
- Reviewed memoranda and agreements between the OST and the Bureau of Indian Affairs (BIA) regarding the exchange of trust beneficiary data
- Reviewed prior OIG reports related to payments made after the death of a beneficiary
- Interviewed OST and BIA personnel with knowledge of the processes and systems used to manage beneficiary accounts
- Analyzed 4 months of death data (May, August, September, and October 2018) provided by the OST and compared this to data provided by the BIA for the same time periods

We used data from the OST to conduct this inspection and found it difficult to reliably compare the data between the OST and the BIA because of the various sources used to manually compile information. In response to our initial request for 6 months of death data, the OST stated that responding to our request would take 2 weeks as the data would have to be gathered manually. To expedite this inspection, we agreed to accept 4 months of data. Of the 1,742 records the OST provided, we could match 1,067 account numbers to the BIA's data for analysis.

Appendix 2: Response to Draft Report

The Office of the Special Trustee for American Indians' and the Bureau of Indian Affairs' response to our draft report follows on page 11.



United States Department of the Interior
OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS
Washington, DC

Memorandum

To: Mark L. Greenblatt
Inspector General

From: Jerold Gidner
Principal Deputy Special Trustee
Office of the Special Trustee for American Indians

JEROLD
GIDNER

Digitally signed by
JEROLD GIDNER
Date: 2019.10.28
13:06:22 -04'00'

Darryl LaCounte
Director
Bureau of Indian Affairs

Subject: Response to Draft Report - Weaknesses in the Office of the Special Trustee for American Indians' Death Record Process Threaten Fiduciary Responsibilities, Report No. 2018-ER-062

Thank you for the opportunity to respond to your recommendations in the subject draft report. The report outlines three findings and provides three recommendations for the Office of the Special Trustee for American Indians (OST) to implement. Because the Bureau of Indian Affairs (BIA) has responsibility for much of the probate process, OST and BIA are providing a joint response to the Draft Report. The response to each of the recommendations, including actions taken or planned corrective actions, and target dates are outlined below. Following are our responses to the recommendations; we are also providing general comments on the draft report for your consideration.

Recommendation 1. Develop and finalize a plan to automate the transfer of death data between the two systems or merge the data to a single authoritative source, and provide a timeline for implementation.

Response: Concur.

OST and BIA will coordinate to develop and implement a corrective action plan to automate the transfer of death data between the two systems or merge the data to a single authoritative source, and provide a timeline for implementation.

The software system that BIA uses to manage estate accounts is called ProTrac, a commercial off-the-shelf legal case management and tracking system that was modified for estate accounts. Because ProTrac was not originally programmed to interface with BIA's Trust Asset and Accounting Management System (TAAMS) or OST's Trust Fund Accounting System (TFAS), the electronic exchange of information between the systems did not automatically occur. Rather, OST staff that work with estate account distributions were given inquiry and/or write access to

view and generate reports in order to manually update TFAS account information based on information contained in ProTrac.

To better implement the automated transfer of death data between the two systems, in August 2019, the Director of Special Projects at BIA reached out to the OST Probate Branch Chief and requested a meeting to start discussions for gathering system requirements that OST would like built into the TAAMS ProTrac application. BIA is currently preparing system requirements to add the ProTrac functionality into TAAMS, which is expected to be implemented by December 2020. The BIA plans to incorporate the generation of an interface file of estate owner identification data to be submitted to OST to update the affected TFAS accounts to estate status. This will replace the current manual process, which will reduce the processing time as well as eliminate errors in the process. In addition, the OST will utilize the new TAAMS probate tracking system to record all incoming notifications of death that they receive. This will further automate the death reporting process by eliminating the need for manual notification to BIA.

Target Date: December 2020

Responsible Official: Deputy Special Trustee - Trust Services, OST; Deputy Bureau Director - Trust Services, BIA

Recommendation 2. Develop a process to implement periodic checks of IIM beneficiaries' death data, including reconciling the data with other sources to confirm the accuracy of the data.

Response: Concur.

OST will develop/implement a corrective action plan to implement a process to periodically reconcile TFAS IIM account beneficiary death data with the Landowner ID death data maintained in the BIA's ProTrac system and TAAMS.

With the implementation of the new probate tracking system, BIA and OST will perform a clean-up prior to the implementation of the new Probate Tracking System. Utilizing one system to record reported deaths and implementing a process to account for false death reports, the reconciliation going forward will be minimal. Additionally, as the lead agency for probate, BIA will perform periodic checks of IIM beneficiaries' death data. To accomplish this, BIA will periodically reconcile its probate data with other sources to confirm the accuracy of the data. OST will then ensure the TFAS beneficiary IIM account status accurately corresponds to the BIA's landowner ID status for deceased beneficiaries.

OST will revise current Standard Operating Procedures (SOP) on returned checks with a focus on improving steps to mitigate reissuance of checks that may be estate related and to modify the Probate Program's Daily Death Report (DDR) process. These SOP changes can be done immediately and internally by OST. Other proactive steps will take more time to implement because they involve third-party programs. A new SOP will be created to provide for additional research by using Lexus Nexus Accurant for government databases (Accurant) or Do Not Pay

(DNP) applications that contain national database statistics that may provide information on deaths of IIM account holders. There is a cost to using the Accurint program that will have to be addressed by OST leadership for budgetary planning. The DNP is a Federal government program operated by Treasury Fiscal Services and therefore does not charge a cost to other Federal agencies. The Social Security Administration (SSA) is another resource that OST has used in the past to compare data for Social Security Numbers. OST will contact SSA to compare data for any updates that will help OST to timely modify TFAS IIM account holder information such as current addresses, SSN, data of birth and date of death. This information would then be shared with the BIA to update TAAMS and ProTrac, as appropriate.

Target Date: June 30, 2020

Responsible Official: Deputy Special Trustee - Trust Services, OST; Deputy Bureau Director - Trust Services, BIA

Recommendation 3. Develop outreach materials to educate Indian communities about the notification process to improve timeliness and to ensure receipt of death notifications.

Response: Concur

As the lead agency for the process of managing the probate of beneficiary trust assets, and as subject matter experts, BIA has already developed outreach materials to educate Indian communities about the probate process. To ensure consistency with messaging and to avoid confusion, BIA will collaborate with OST to discuss potential additions or revisions to these outreach materials, so that BIA and OST speak with one voice regarding the probate process. Finally, OST and BIA will coordinate to ensure consistent outreach materials are available for distribution at beneficiary outreach meetings regardless of whether it is a BIA or OST event.

OST has implemented steps to educate beneficiaries on reporting timely death notifications to avoid erroneous payment of monies from deceased beneficiary IIM accounts. However, OST can do more and will update its website <https://www.doi.gov/ost/beneficiary-services-0> to add a bullet stating individuals may contact the Trust Beneficiary Call Center (TBCC) to inform OST about the death of an IIM account holder. If this is a secure link, the web user could answer questions to provide the information. The information would be processed by TBCC whether by website collection or telephone call.

TBCC already has formalized guidance to update an IIM account to an estate status. OST will provide training for new employees and refresher training for TBCC and field staff regarding information needed from the caller to update an IIM account. This training will include how to utilize unofficial death information from callers who have minimal information and the alternative methods of verification available to OST.

Additionally, the OST public website provides this FAQ at <https://www.doi.gov/ost/FAQs>
What should a beneficiary do when a relative—who is a trust beneficiary—dies?

The beneficiary should notify OST's Trust Beneficiary Call Center, toll free, at 1-888-678-6836 or his/her Fiduciary Trust Officer or the local BIA probate specialist. A copy of the death certificate will be required to initiate a probate proceeding. Individuals should not cash or deposit any checks belonging to a deceased person. We will add a sentence to say "Cashing them is a violation of federal law and subject to prosecution. Furthermore, this may delay the probate process." This change can be done immediately.

OST Field Operations will work with the BIA Probate Program to develop an outreach strategy encouraging Fiduciary Trust Officers to work with Indian tribes to develop a communication sharing of death notifications received by tribal programs or enrollment offices to ensure timely information is provided to BIA or OST. The BIA states there are brochures and publications that the Indian Land Tenure Foundation (ILTF) developed that highlight the importance of notifying the BIA of a death. The BIA would like to partner with ILTF and OST to provide a stronger message about timely beneficiary death notification. With the appropriate resource information such as brochures, pamphlets, websites, and FAQ's, OST Field Operations staff can assist BIA to continue to provide outreach to Indian communities and collaborate with the BIA and tribes to improve timeliness of the death notification process.

Target Date: June 30, 2020

Responsible Official: Deputy Special Trustee – Field Operations, OST; Deputy Bureau Director, Trust Services - BIA

General Comments on the Draft Report:

The OST's TFAS is a fiduciary trust accounting system and not a system for monitoring deaths. The BIA's ProTrac application is the system of record for estate case management as the BIA Probate program is responsible for managing Indian probate cases. Currently TFAS and ProTrac do not interface or exchange data systematically. However, moving forward, the BIA is in the early stages of building out a Probate tracking system within the TAAMS, which does currently exchange data with TFAS.

In addition to establishing accounts on TFAS based on daily TAAMS interface files, a number of other IIM accounts are established based on information received from tribes that issue per capita payments to their individual members. OST does not always receive dates of birth, social security numbers, or other vital statistic information that would help OST verify identify as a security measure for our beneficiaries.

OST and BIA, like any other trust institutions, are always going to have a risk of fraud being committed. However, we will look for opportunities and implement enterprise risk management strategies to mitigate our risks before they arise.

Finally, it is important to note the particular cultural, social, and structural issues related to probate issues within some tribal communities that make education and outreach initiatives

particularly complex. In particular, substantial cultural sensitivity and awareness must be understood and taken into account when working with some communities in Indian Country. It is well known among Indian Affairs' personnel who work with Indian communities that talking about death is a taboo. Striking a balance between broaching sensitive subjects and carrying out mission critical activities can be a challenge. We do not want to offend people's values and religious beliefs, so we must proceed with cautious optimism. Outreach efforts can additionally be problematic because of the sheer number of tribal members who do not live on reservations or within traditional tribal boundaries. With these concerns in mind, the BIA Probate Program and OST can work together to continue to explore solutions.

Thank you for the opportunity to respond. If you have any questions or require additional information, please contact us by email at Jeroldgidner@ost.doi.gov or darryl.lacounte@bia.gov.

Cc: Director, Office of Financial Management
Attention: Chief, Division of Internal Control and Audit Follow-up

Appendix 3: Status of Recommendations

In the response to our draft report, the Office of the Special Trustee for American Indians and the Bureau of Indian Affairs concurred with our findings and recommendations. Based on the response, we considered all three recommendations resolved but not implemented.

Recommendations	Status	Action Required
1, 2, and 3	Resolved but not implemented	We will refer all three recommendations to the Assistant Secretary for Policy, Management and Budget to track implementation.

Report Fraud, Waste, and Mismanagement



Fraud, waste, and mismanagement in Government concern everyone: Office of Inspector General staff, departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to departmental or Insular Area programs and operations. You can report allegations to us in several ways.



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