APPENDIX A

EXAMPLES OF QUARTERLY STATEMENTS OF ACCOUNT TO ACCOUNT HOLDERS

APPENDIX A. EXAMPLES OF QUARTERLY STATEMENTS OF ACCOUNT TO ACCOUNT HOLDERS

As the TFAS system replaced the IRMS system, Interior commenced sending Quarterly Statements of Accounts to IIM account holders. The final TFAS conversions, which were principally done on a BIA agency by agency basis, were completed in early calendar 2000. Thus, IIM account holders have been receiving Quarterly Statements for a number of quarters since the respective TFAS conversions were completed.

The Quarterly Statements reflect an opening balance (the closing balance of the prior Quarterly Statement – for the first such Quarterly Statement, the opening balance was the closing balance in the former IRMS system), receipts, disbursements, other changes, and an ending balance. Each Quarterly Statement has a telephone number shown which IIM account holders can call if they have questions on their Quarterly Statement.

Following are sample redacted Quarterly Statements.

27
DU HAVE ANY QUESTIONS
SE CALL:
AGENCY
538.4405

OFFICE OF TRUST FUNDS MANAGEMENT

INDIVIDUAL INDIAN MONIES
Statement of Account

Address
Agency

Name
Account No.

SACTION ACTIVITY FOR ACCOUNTING PERIOD: 09/26/01 THROUGH 12/25/01

TE	TRANSACTION DESCRIPTION	CASH
	BEGINNING BALANCES	7.28
3/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # DOCUMENT # JV	0.03
5/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # OCT 2001 EARNINGS	0.04
4/01	CASH RECEIPT FARM PASTURE PAID FROM ACCOUNT # DOCUMENT # JV	3.35
5/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # NOV 2001 EARNINGS	0.04
	ENDING BALANCES	10.74

YOU HAVE ANY QUESTIONS
EASE CALL:
NN-SIOUX AFO
2.373.1052

OFFICE OF TRUST FUNDS MANAGEMENT

INDIVIDUAL INDIAN MONIES
Statement of Account

Address
Agency

Name
Account No.

ANSACTION ACTIVITY FOR ACCOUNTING PERIOD: 10/14/01 THROUGH 01/13/02

DATE	TRANSACTION DESCRIPTION	CASH
	BEGINNING BALANCES	11.01
/15/01	CASH RECEIPT FARM PASTURE PAID FROM ACCOUNT # DOCUMENT # JV	8.85
/15/01	CASH DISBURSEMENT PAID TO ACCOUNT BALANCE T/A CHECK #	-19.86
/16/01	CASH RECEIPT FARM PASTURE PAID FROM ACCOUNT # DOCUMENT # JV	0.01
/17/01	CASH RECEIPT FARM PASTURE PAID FROM ACCOUNT # DOCUMENT # JV	3.75
/31/01	CASH RECEIPT FARM PASTURE PAID FROM ACCOUNT # DOCUMENT # JV	0.08
/05/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # OCT 2001 EARNINGS	0.03
/05/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # NOV 2001 EARNINGS	0.02
/04/02	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # DEC 2001 EARNINGS	0.02
	ENDING BALANCES	3.91

HAVE ANY QUESTIONS
E CALL:
AGENCY
38.4485

OFFICE OF TRUST FUNDS MANAGEMENT

INDIVIDUAL INDIAN MONIES
Statement of Account

Address
Agency

Name
Account No.

SACTION ACTIVITY FOR ACCOUNTING PERIOD: 09/26/01 THROUGH 12/25/01

TE	TRANSACTION DESCRIPTION	CASH
	BEGINNING BALANCES	80.30
3/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # DOCUMENT # JV	0.37
5/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # OCT 2001 EARNINGS	0.41
5/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # NOV 2001 EARNINGS	0.36
4/01	CASH RECEIPT PER CAPITA - NON TAXABLE PAID FROM ACCOUNT # BB	125.00
	ENDING BALANCES	206.44

YOU HAVE ANY QUESTIONS
ASE CALL:
ICKFEET AGENCY
.338.7518

OFFICE OF TRUST FUNDS MANAGEMENT

INDIVIDUAL INDIAN MONIES
Statement of Account

Address
Agency

Name
Account No.

ANSACTION ACTIVITY FOR ACCOUNTING PERIOD: 09/26/01 THROUGH 12/25/01

DATE	TRANSACTION DESCRIPTION	CASH
	BEGINNING BALANCES	7.96
/03/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # DOCUMENT # JV	0.04
/17/01	CASH RECEIPT OIL & GAS ROYALTY PAID FROM ACCOUNT # DOCUMENT # JV	4.15
/17/01	CASH RECEIPT OIL & GAS INTEREST PAID FROM ACCOUNT # DOCUMENT # JV	0.01
/17/01	CASH RECEIPT OIL & GAS ROYALTY PAID FROM ACCOUNT # DOCUMENT # JV	0.75
/05/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # OCT 2001 EARNINGS	0.05
/15/01	CASH RECEIPT FARM PASTURE PAID FROM ACCOUNT # DOCUMENT # JV	6.60
/15/01	CASH RECEIPT FARM PASTURE PAID FROM ACCOUNT # DOCUMENT # JV	13.20
/15/01	CASH RECEIPT INTEREST PAID FROM ACCOUNT # DOCUMENT #	0.01

OFFICE OF TRUST FUNDS MANAGEMENT

INDIVIDUAL INDIAN MONIES
Statement of Account

Name
Account No (Cont.)

TRANSACTION ACTIVITY FOR ACCOUNTING PERIOD: 09/26/01 THROUGH 12/25/01

DATE	TRANSACTION DESCRIPTION	CASH
11/15/01	CASH DISBURSEMENT PAID TO ACCOUNT BALANCE T/A CHECK #	-32.77
11/30/01	CASH RECEIPT OIL & GAS ROYALTY PAID FROM ACCOUNT # DOCUMENT # JV	0.50
12/05/01	CASH RECEIPT MONTHLY INTEREST EARNINGS PAID FROM ACCOUNT # NOV 2001 EARNINGS	0.03
	ENDING BALANCES	0.53

APPENDIX B

IIM ACCOUNT DATA

Table B-1 – Balances as of December 31, 2000, and Dollar Throughput of Land-Based IIM Accounts for 1985 Through 2000

Throughput → / Balance ↓	Less Than $100	$100 to $999	$1,000 to $9,999	$10,000 to $99,999	$100,000 or More	Total
Less Than $100						
$ Balance	878,018	306,977	(71,788)	(20,404)	623	1,093,426
# of Accounts	70,057	52,000	28,683	3,889	219	154,848
# of Transactions	2,474,934	7,276,837	8,909,869	1,919,173	231,018	20,811,831
$ Throughput	14,056,318	192,077,324	831,149,758	805,415,006	322,418,395	2,165,116,801
$100 to $999						
$ Balance	2,326,571	4,741,907	1,534,775	177,770	6,368	8,787,391
# of Accounts	8,137	12,230	3,540	422	16	24,345
# of Transactions	407,718	1,387,110	1,095,856	155,401	2,306	3,048,391
$ Throughput	2,583,963	36,355,784	111,510,574	86,857,665	22,777,091	260,085,077
$1,000 to $9,999						
$ Balance	3,505,981	14,805,931	15,484,495	2,059,153	87,449	35,943,009
# of Accounts	1,472	5,886	4,280	511	27	12,176
# of Transactions	54,413	500,137	1,053,130	241,411	15,664	1,864,755
$ Throughput	410,875	20,021,408	118,527,900	133,366,427	79,484,091	351,810,701
$10,000 to $99,999						
$ Balance	3,533,206	5,178,956	27,486,793	19,458,476	2,048,607	57,706,038
# of Accounts	153	267	1,119	545	46	2,130
# of Transactions	832	34,403	286,108	229,231	37,666	588,240
$ Throughput	17,794	1,694,884	42,373,700	126,471,119	156,252,991	326,810,488
$100,000 or More						
$ Balance	1,340,990	1,024,084	10,083,398	37,395,176	44,601,914	94,445,562
# of Accounts	7	6	57	136	61	267
# of Transactions	34	105	11,249	94,502	45,406	151,296
$ Throughput	111	16,427	3,670,970	61,341,603	165,743,160	230,772,271
Total $ Balance	11,584,766	26,057,855	54,517,673	59,070,171	46,744,961	197,975,424
Total # of Accounts	79,826	70,389	37,679	5,503	369	193,766
Total # of Transactions	2,937,931	9,198,592	11,356,212	2,639,718	332,060	26,464,513
Total $ Throughput	17,069,061	250,165,827	1,107,232,902	1,213,451,820	746,675,728	3,334,595,339

Source: CD&L based on data from OST/OTFM.

Table B-2 –Summary of IIM Accounts at December 31, 2000[a]

	Number of Accounts	$ Balance (in millions)
Land-based Accounts	193,766	$ 198.0
Judgment Accounts	33,205	80.8
Per Capita Accounts	9,013	69.5
Total IIM Accounts	**235,984**	**$ 348.3**
Special Deposit Accounts	21,415	67.9
Total Current Accounts	**257,399**	**$ 416.2**
House, Foreign, to be investigated and other accounts	4,071	
Total Open Accounts	**261,470**	
Inactive Accounts[b]	17,840	
Total IIM Accounts[c]	**279,310**	

[a] Source: Office of Trust Funds Management December 31, 2000, IIM Statistics Report.

[b] These accounts have no recent activity, but are expected to have future activity.

[c] Whereabouts unknown accounts number 61,673 and represent $65.4 million. These accounts are included in the total 279,310 accounts. They represent account holders whose addresses are unknown. These account holders do not presently receive Quarterly Statements of Account or periodic disbursements.

APPENDIX C

QUALITY CONTROL

APPENDIX C. QUALITY CONTROL

As noted in its July 2, 2002, *Report to Congress*, OHTA is implementing quality control (QC) checks to achieve best practices at each phase of the historical accounting process, including data inputs, systems and infrastructures, processing, and outputs. This Appendix describes details in five areas of OHTA's quality control plan.

- Basic approach to quality
- Overall quality check process
- Record collection/record imaging
- Accounting results
- Information systems

Quality performance has two basic premises—planning and supervision, and sufficient relevant data in working papers. These premises are included in each of the foregoing areas.

Basic Approach to Quality

High standards intended to result in high quality results are central to conducting an adequate historical accounting. Another key factor is appropriately focusing quality efforts. The overall quality focus is risk-based, i.e., determining what major risks significantly impact the quality of results and what strategies can minimize these risks.

One risk is inconsistent results. OHTA is striving for consistency through standardization on common systems, procedures, and processes across the various organizations involved. For example, OHTA is centrally developing a historical accounting support system, which will be used by the accounting firms to produce accounting results. Another example is OHTA's issuance of guidance, such as demonstrated by OHTA's *Accounting Standards Manual* (*Manual*). OHTA conducts training programs to obtain common understandings and has implemented centralized issue tracking to resolve issues timely and appropriately.

Besides establishing a common infrastructure for the various firms involved, OHTA is conducting QC checks and tracking results. Trends will be analyzed to determine whether additional guidance, training or other action is necessary to achieve quality objectives. OHTA senior management receives statistical information regarding the quality of work packages along with other key performance data, such as transactions and accounts reconciled. Performance data gathered will be used to refocus QC testing strategies. For example, the data may indicate increased or decreased QC testing is desirable in selected activities.

Quality objectives are being achieved through both internal and external quality checks. Each team involved with producing inputs or outputs of the historical accounting bears primary responsibility for the quality plan for its products, such as responsibility to maintain internal quality processes, staff the project with appropriately skilled personnel, conduct staff training, and perform supervisory review. Additionally, certain subject-matter expert consultants are conducting independent quality checks on their performance.

Overall Quality Check Process

An OHTA external QC check typically involves six steps.

1. *Plan* –Begins with identifying the area that will undergo a QC check and determining the objective, scope and timing of the QC check. A QC program is developed and documented in a QC checklist to maintain a consistent process. The plan takes into account previous QC results to develop adaptive strategies, such as the need to further test additional activity in populations.

2. *Conduct Analysis* – Consists mainly of activities related to conducting interviews with performing consultants or OHTA staff, and inspecting documentation. The analysis step also involves identification and discussion of preliminary observations with the team that performed the work undergoing a QC check.

3. *Draft Report* – The QC firm documents the results of analysis in a draft report. The report is then provided to OHTA senior management, OHTA's contracting officer representatives, and to the contractor whose work underwent the QC check. The draft report contains a description of QC results, key observations and suggestions for improvement.

4. *Resolve Findings* – The contractor whose work underwent the QC check has an opportunity to respond formally to the QC draft report. Should differences of opinion exist between the QC firm and the contractors as to the proper resolution of a comment, both parties present their rationale to OHTA senior management for its input.

5. *Issue Final Report* – After comments are discussed, the QC firm will revise its report as necessary and distribute the report.

6. *Conduct Follow-up, as Necessary* – In some cases, the contractor may have 'action items' needed to complete the work product that underwent the QC check. The QC firm tracks these 'action items' and conducts a follow up QC check to verify the action item is completed successfully. Additionally, as a result of the QC check, issues may arise that are communicated to the parties involved in performing the historical accounting, such as sharing of 'best practices', or updating of the *Manual* or other guidance used to conduct the historical accounting.

Record Collection/Record Imaging

Interior plans to implement QC checks at each phase of the records collection and imaging process. This includes checks on the design of processes, procedures, and systems to conduct the collection and imaging. For example, a QC check will be performed on the document imaging and coding structure. Once implemented, periodic QC checks will be conducted to verify the design is being implemented as per management's intent. QC checks are anticipated to cover the following areas:

- Imaging and coding structure;
- Completeness of documents collected, imaged, and returned to storage;
- Legibility of images;
- Accuracy of coding;
- Record/box inventory;
- Security; and
- Document preparation and re-assembly (pre-and post imaging).

Accounting Results

The accounting results produced by the accounting firms undergo QC checks by another accounting firm. The QC firm samples results for consistency with the *Manual*. The *Manual* provides guidance, such as documentation standards. For transactions sampled, the QC firm assesses the judgment made by the accounting firm as to adequacy of supporting documentation, classification of the reconciliation results, and calculation of errors (if any). Additionally, the QC firm assesses historical accounting results in light of professional standards established by the American Institute of Certified Public Accountants. These standards include professional competence, due professional care, planning and supervision, and sufficient relevant data.

Information Systems

The support system under development for the historical accounting is focused on meeting OHTA and its stakeholder requirements for account reconciliation. This will be accomplished by following a structured development life cycle approach. This approach encompasses trust requirements that are clearly defined and traced throughout the life cycle of the historical accounting project. At each life cycle milestone, products are tested against requirements and communicated with the users for their information and feedback. To further assure that OHTA has an information system that answers its needs, a contractor has been engaged to provide independent verification and validation that deliverables meet the needs of the users.

Key system life cycle deliverables include:

- Requirements documentation – What the system is to provide;
- Design documentation – How the system works;
- Implementation – Installation of the system;
- Test plans/results – Periodic verification of system reliability;
- Data conversion – Processes used for conversion of data from other information systems; and
- Training – Ensure that system users understand this tool.

Additionally, once systems are in operation, periodic post-implementation reviews will be conducted to verify they are meeting management objectives, such as data security.

APPENDIX D

SAMPLE DESIGN PLANNING REPORT PREPARED BY NORC

APPENDIX D. SAMPLE DESIGN PLANNING REPORT PREPARED BY NORC[1]

1. Main Goal

In the historical accounting of the Individual Indian Money (IIM) Accounts, various problems arise which are to be addressed by statistical sampling methods.[2] This Appendix discusses one particular application of sampling, that of audit sampling,[3] in the historical accounting: The use of sampling to test the accuracy and completeness of the land-based IIM account statements.

An important goal of the historical accounting effort is to provide each IIM account holder with a Statement of all transactions in the account. Accompanying this Statement is a description of its completeness and accuracy, and an estimate of the needed adjustment (if any) for each account. For large transactions something like the following may be said.

> *"Enclosed is a copy of your Historical Statement of Account. All transactions with a value of $5,000 or more have been checked against the supporting documents; any discrepancies that were found are shown."*

For smaller transactions, where sampling occurs, the resulting statement and conclusions depend on what is learned. However, if the results are good, then something like the following might be said.

> *"For transactions under $5,000, statistical sampling procedures were used to verify the accuracy of the process. With 99 percent confidence, we can say that more than 99 percent of the transactions are accurate."*

Many errors may be clerical in nature, for example data entry errors or errors caused by two pages in a document sticking together. After a modest amount of checking, such errors may be treated as random and not systematic. This error rate should be small, but it may vary by BIA agency or location, type of transaction, and time period. The sample is designed to capture these errors when they exist and to quantify their importance with high accuracy.

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[1] This Sample Design Planning Report represents NORC's recommendations. Therefore, in places, for example, there may be minor timing differences between this Report and the Plan.

[2] Sampling is to be used in assessing and controlling the quality of the searching for records and even, as Appendix C states, in the accountings themselves (For a general view, see Deming, W.E. 1986).

[3] Statistical sampling is routinely used in audit practice, as described in texts such as Guy (1994) and Wilburn (1984). See also AICPA (2001).

The sample must also be designed to do more. Not all errors are random and independent. There could be "pockets" of errors that are systematic, that are due to a procedure that was not well explained, or an algorithm that was incorrectly programmed, or an ownership interest that was misapplied. These errors can cluster together within an IIM account, among owners of the same tract of land, in the same BIA agency or during a particular time period.

By using an *adaptive* approach (Thompson 1996), the sample procedures are designed to deal with unexpected or systematic patterns or "pockets," if these are detected. When an error is found on a randomly selected transaction, and it is *not* just clerical (e.g., a transposition of digits), then additional work is performed "around" this error. These additional sample tests are chosen with the specific purpose of pursuing and correcting systematic mistakes.

The adaptive aspect of the sample design is quite challenging technically because it combines forensic accounting ideas with rigorous probability sampling (e.g., Thompson, 1996). Section 7 below sketches the issues briefly. It may be enough to say here that we expect this two-step sampling process to be frugal in its use of resources, while still providing great benefit to account holders.

2. Specific Scope

The transaction population of IIM land-based accounts has a natural division in terms of the information that is currently available. For the recent transactions, from the mid-1980's forward, information on the transactions is available electronically - via a database with transaction information.[4] These transactions are referred to as being in the "Electronic Records Era." Transactions prior to the mid-1980's are referred to as being in the "Paper Records Era," because paper ledgers need to be found and an electronic ledger created.

The sampling of Electronic Records Era transactions occurs first, and the design of that process is described in this Appendix. The design process for the Paper Records Era is also discussed, but only briefly (see Section 8 below). Details on sampling in the Paper Records Era are to be covered in a subsequent design report, when the data are available.

[4] The conversion of the IIM to the Electronic Record Era was done over several years, at different points in time in different places. Gaps exist too. For these, electronic records must be recreated by retrieving original paper records or still available computer printouts from files that are no longer electronic. See Zhang and Scheuren (2002) for dates and locations when the Electronic Record Era started. Also found there is a summary of the gaps.

Land-based IIM accounts are those that derive income from allotted tracts of land. The transactions for IIM land-based accounts can be classified into three general types: collections, disbursements, and interest accruals. [5]

It is our understanding that interest accruals are being recalculated and compared with the actual interest amounts that are posted; hence, interest verification is not in scope for sampling. Judgment and Per Capita IIM accounts are also out of scope here, because sampling is not required. Typically the same amount is provided to each authorized individual in setting up a Judgment or Per Capita account. Because the record searching and verification efforts are minimal in these cases, they are being reconciled on a 100-percent basis, without utilizing sampling. Special Deposit Accounts are also out of scope for sampling, as described in the Plan.

While the final sample design cannot be determined until further data analysis has been performed, this Appendix describes the process in broad outline. In order to make the process concrete, a specific example is provided of a sample design for the Anadarko Agency, given hypothetical numbers.

3. Major Types of Samples

Four main approaches to drawing samples from the IIM Trust Fund activities involving IIM land-based accounts[6] are considered in detail in this Appendix. These are --

- Selecting Individual Transactions
- Selecting Unique Receipts
- Drawing Supporting Documents
- Taking Entire Accounts

The different sampling options grow out of the complexity of the transaction population and the different ways that one can approach verification. Each has advantages and disadvantages – all of which are take into consideration in the design of the final samples.

[5] Transfers from one account to another within the IIM are a fourth transaction type that needs to be verified by sampling. Transfers can be either a disbursement or a collection. It is hard to make any generalizations about them for this reason and because their treatment varied over time in different locations, including during the software changeover from IRMS to TFAS. The best way to treat them remains to be determined. Almost certainly they will be put into separate strata.

[6] The accounts being considered for sampling in this Appendix are the accounts in 11 regions (the Eastern Region is excluded) that derive income from allotted land. Eastern Region accounts are being fully reconciled on a transaction-by-transaction basis, because they are so few in number.

A. Statistical Sampling of IIM Transactions

Description: Statistical sampling of transactions begins by randomly selecting transactions posted on an electronic IIM database (for gaps in the Electronic Records Era after 1985 and for periods prior to the Electronic Records Era but after June 24, 1938, such a database would be created from paper ledgers prior to sampling).

Goal: To determine, with an acceptable level of confidence, that the error rate among the transactions posted to an IIM account is below an acceptable maximum. Several ways are under consideration that would lead to an *estimated maximum dollar error* for each land-based IIM account. Several techniques in the statistical literature are to be examined. What we will recommend, however, depends on what is learned from the data. Some of the statistical references being studied are cited in Section 9.

Process: The sampling process involves first stratifying the transactions by dollar size, location, and era. For each randomly selected transaction within the established stratum, an attempt is made to obtain supporting document(s). The document(s) found are then checked by accountants to determine whether the posted amount is accurate as to dollar amount, IIM account number, and in accord with the supporting documentation (e.g., leases, journal vouchers).

Strength: The method is conceptually simple and easy to communicate. It allows a scientifically defensible statement about the transaction error rate, including the dollar error rate. If there are known sources of accounting errors (e.g., in certain types of transactions or transactions at a specific location) the approach can be adapted accordingly (e.g., by selecting 100 % of these transactions, i.e., taking them all with certainty).

Weakness: The approach is unable to detect erroneous omissions on the IIM account (receipts that have never been posted to the proper IIM account). It can also be difficult to find all supporting documentation (leases, vouchers) or "supports" for a given selected transaction. Methods are available to address this concern. The approach to finding supporting documentation is similar to that used earlier in the "Paragraph 19" document search in ***Cobell.*** It is anticipated from this earlier work, therefore, that it may be quite expensive to locate all the supports.

Recommendation: We recommend that this approach be used for statistically sampling disbursements. It can also be used, as adapted elsewhere, for other types of transactions, except receipts testing, which is described next.

B. Statistical Sampling of Unique IIM Receipts

Description: Transactions for land-based revenue can be grouped by the type of transaction (e.g., collection) and the type of revenue (e.g., timber sale) using the reference code of the transaction. In this way, income from one source (e.g., a bill for collection) that is distributed to several IIM accounts can be related back together as a unit, based on

the IIM transaction coding information. Such a grouping of individual revenue transactions is called a unique receipt.[7] The statistical sampling under this test begins by randomly selecting unique receipts and then verifies one or more individual IIM transactions.

Goal: As stated above, to determine, with an acceptable level of confidence, that the error rate among the transactions posted to an IIM account is below an acceptable maximum. Such a result, when used in combination with other statistical testing described herein, might permit the computation of an *estimated maximum dollar error* for each land-based IIM account (see Section 9 below).

Process: Unique receipts can be stratified by the total dollar value and by the number of individual account distributions within each transaction. For a randomly selected unique receipt, the accountants verify that the amount of the receipt was credited appropriately to the proper IIM accounts. Another option, when there are multiple contracts or leases involved with the same unique receipt, is to verify a random subsample of the IIM transactions on the selected unique receipt.

Strength: For land-based receipts, this approach can be cost-effective because a single unique receipt affects a number of land-based IIM accounts. This method can more efficiently test large-dollar amounts coming into the IIM Trust Fund that are subdivided into many accounts so that, at the IIM transaction level, the amounts are small. Strata based on dollar amounts of the unique receipts can be separately tested.

Weakness: This approach applies only to certain types of receipts, and does not include any disbursements. In addition, it does not target the largest individual transaction amount. Furthermore, as with the direct sampling of individual IIM transactions, this approach is unable to detect erroneous omissions.

Recommendation: We recommend that unique receipts be the sampling unit for land-based IIM receipts. The stratification of unique receipts is, however, to be by the size of the largest individual transaction they contain (see Section 7 below for an example).

C. Statistical Sampling of Supporting Interior Documents

Description: In all the samples being drawn, accountants use supporting documentation to verify the accuracy of a transaction.[8] Documents may be in active use in file drawers at an agency office. Documents, not in active use, are in boxes stored at various locations

[7] Not all "unique receipts" pertain to a single contract or lease. This is especially true in TFAS where what appear to be unique receipts may actually involve many different contracts on different properties. For cases when only a single contract exists, only one IIM transaction needs to be tested, when testing one is testing all. When there are multiple leases more than one transaction has to be given a chance for testing. This subsampling is done once the documents have been located and separate contracts identified.

[8] Some examples of supporting documents include negotiated checks, leases, rights-of-way, journal vouchers and so forth.

around the country. As part of this third approach, these paper files are going to be directly subjected to sampling. The statistical sampling begins by selecting a random sample of storage units (file drawers, boxes) containing supporting transaction documents. The contents found in each storage unit are then subsampled. In this case, randomly selected subsamples of support documents are matched to appropriate postings on related IIM account(s); that is, the matching goes in the opposite direction, from supporting documents to IIM electronic records, rather than the reverse.

Goal: As with the direct sampling of transactions, sampling support documents determines, with an acceptable level of confidence that the error rate among the transactions posted to an IIM account is below an acceptable maximum. Such a result, when used in combination with other statistical testing described herein, might permit the computation of an *estimated maximum dollar error* for each account.

Process: The sampling process involves first stratifying the storage units by agency/area location and time period. Every selected storage unit or box of records is triaged and all required land-based supporting records found are imaged and coded so they can be selected for matching to a transaction posted in the related IIM account. An attempt is then made to verify that activities documented in the land based supporting documents are consistent with and support related IIM transactions.

Strength: This is the only approach that is able to detect omitted transactions on IIM ledgers (i.e., receipts or disbursements that have never been posted). A sampling approach that incorporates some document sampling is, therefore, much more robust and easier to defend than a pure account/transaction-based method which is incapable of detecting a missing posting (a major concern expressed by IIM account holders). Directly sampling documents is expected to be cost-efficient because it is much easier to match a document to its related IIM account posting than it is to take an IIM transaction and find the pertinent supporting documentation.

Weakness: If there are agencies/time periods/income types for which supporting documentation is particularly incomplete or poorly maintained, the corresponding transactions are less likely to be included in the sample. Also, if used alone, accounts with few transactions are less likely to be included within the sampling process. Finally, while it is straightforward to determine the probability of selecting a particular document, determining the selection probability of a transaction is challenging since an unknown number of copies of the same document may exist in the files. The ***Cobell*** record collection is to be examined to assess how to handle this.

Recommendation: We recommend that this approach be relied on heavily for sampling small transactions. It should be supplemented by methods that permit stratification by transaction size and, hence, is combined with the first two methods explained above. The search costs should be less for this approach because the search starts with one of the supporting documents already on hand, making the overall "find" rate for documents higher.

D. Statistical Sampling of IIM Accounts

Description: The sampled population consists of the land-based IIM accounts (using the population definition of accounts open on or after October 24, 1994). The sampling begins by randomly selecting IIM accounts.

Goal: To estimate, with a certain level of confidence, that the *account error rate*, in terms of *dollars or percentage of dollars*, is below an acceptable maximum.

Process: A stratified sample of accounts is selected (stratified possibly by location, throughput, number of transactions, ending balance, etc.). For the selected IIM accounts, supporting documents are found for all transactions and the accuracy of the Historical Statement of Account is verified. The dollars in error are then measured directly.

Strength: Account sampling provides complete accounting for the selected IIM accounts and the sample verifications for these accounts can be used directly. It is also easy to explain.

Weakness: Account sampling is the most expensive sampling method in terms of time, cost, and required work force. Furthermore, the total cost cannot be readily determined with precision. The variability in cost is high, depending on the number and complexity of transactions in the selected land-based IIM accounts. Costs depend not only on the number and type of transactions in the sampled IIM account, but also on how diverse the account is (some accounts cover many allotments, over several agencies, even agencies in different regions). Finally, it is difficult to predict the sample size necessary for estimating the dollars in error with specified precision. At this point, there is minimal information available to allow reasonable predictions.

Recommendation: We recommend that this approach be used sparingly because it is not cost effective. As already noted, it is very difficult to estimate the (transaction) sample sizes necessary for specified (account-based) confidence levels without prior information regarding the properties of the errors – information that only becomes available after the project is completed.

4. Supplementary Checking

A large number of transactions are fully reconciled directly through sampling. Ideally, all sampled cases are completely resolved, with no room for controversy or disagreement. However, this rarely happens in practical situations; hence we are developing plans for handling those cases for which incomplete or contradictory supporting evidence may be all that can be found in Interior files.

In particular, we concur with the policy that asks third parties to notify the Department of the Interior before destroying potentially relevant records - notably, small local banks in

Indian Country that may have kept canceled checks for longer than the now standard seven years. There are other tests, too, that must be made of certain processes or databases. For example, in order to check that the income from land is correctly allocated, the distribution of receipts by degree of allotment ownership must be verified. This step is part of the sample verification process within IRMS but the IRMS recorded ownership is carried back to still other sources, such as the Land Record Information System (LRIS).

5. Basic Activities

The samples of transactions, unique receipts, and supporting documents that were described earlier in Section 3 are integrated in stages to determine the overall sample design. In this section we describe the process for determining the final sample design.

The more information that is available about the population, obviously the better one is able to design an effective and efficient sample. The first step, therefore, is the analysis of the electronically available data (e.g., as in Zhang and Scheuren 2002). Analysis is important for determining that the proper population definitions and data are being used, and for learning as much as possible about the population, so that the sample can be stratified and balanced effectively.

The following provides an outline of the procedure for developing the specific sample design and the considerations that need to be analyzed or researched. Transactions are treated differently, depending on their type: disbursements versus receipts, the different income sources for receipts, the year of the transaction, whether the individual transaction was part of a unique receipt, where the income was earned, the type of account (e.g., administrative versus individual), and any other information that might reveal special problems or characteristics.

Because individuals often own interests in more than one allotment, the income to an account may be generated from many different agencies and even from different regions. Therefore, the geography of the accounts and the geography of the transactions need to be considered. For each agency, we expect to use the following definition of the population of transactions:

- All disbursement transactions for accounts in the agency
- All TFAS collection transactions for accounts in the agency
- All IRMS collection transactions that originated in the agency (i.e., transactions where the source of the income was in the agency of interest).

Once the population is defined by agency, the distribution of the transactions by value can be examined.

For a receipt or disbursement, more than one supporting document is usually needed. For income based on the land, the source for at least one of the supporting documents is the agency/area where the land is located.

Every individual transaction valued at $5,000 or more is to be reconciled to its related supporting documentation. This means that, based on accounts open through December 31, 2000, about 73,500 large IIM transactions are to be reconciled in that one stratum alone. For transactions of less than $5,000, two additional strata based on the transaction value are used – transactions under $500 and transactions $500 to $5,000. Each of these has a sample size provisionally set at 80,000 (see table 1). These transaction sample sizes are chosen to provide agency-by-agency information such that for each stratum, statements about transaction error rates can be made with high confidence (if the error rates are as low as the 1 percent designed for).

Table 1. Stratification by Size, based on Accounts Open on December 31, 2000

Size of Transactions	Percentage of Total Dollars	Approximate Number of Transactions in the Population	Number of Transactions to be Sampled
Under $500	25	25,592,000	80,000
$500 to $5,000	30	800,000	80,000
$5,000 or more	45	73,500	73,500
Total	100	26,465,500	233,500

Note: The final population subject to sampling should be similar in terms of the distribution by size to the population shown above, which is based on accounts that were open on December 31, 2000.

Sample sizes of about 400 per agency, per stratum, would suffice for this purpose if no errors are found. These sample sizes are then doubled to afford protection against the possibility that, in some agencies and strata, the observed error rates might be somewhat higher. At a sample size of about 800 per stratum out of a total population of, say, 25,000, it is possible to make a 99 percent assurance statement that the error rate is less than about 1 percent if up to 2 errors are found. The estimated total sample size per stratum is calculated by allowing for the fact that there are about 100 agencies or agency-like organizational units that are to be sampled separately.

Other sample sizes were examined, both smaller and larger, ranging from 10,000 to 320,000 nationally (or from 100 to 3,200 by agency). These are shown in Table 2. Gains in higher levels of assurance from samples above 160,000 are very modest under the assumptions being made here. For samples below 160,000, on the other hand, assurance levels drop to what we consider unacceptable levels, particularly so with samples under 80,000. One final comment, the design being recommended here has the advantage of balancing assurance levels and accuracy levels at the same high level of 99%.

Table 2. Assurance Level that the Error Rate is less than 1%, if No Errors Are Found

Total Sample Size	Agency/Area Sample Size	Stratum Sample Size	Assurance Level* (Percent)
10,000	100	50	40
20,000	200	100	64
40,000	400	200	87
80,000	800	400	98
160,000	1,600	800	99+
320,000	3,200	1,600	99+

*Source: Table 3.8, *Audit Sampling* by D. Guy et al, 1994.

For disbursement transactions of less than $5,000, after further analysis (to explore other possibly important strata characteristics), strata sample sizes are determined and the sample balanced at least across time and so that transactions are drawn from as many different accounts as possible.

For receipts of less than $5,000, a more complex structure is needed. Rather than using the transaction as the sampling unit, unique receipts are used, as described in Section 3. First, unique receipts are stratified by the largest individual receipt they contain. Then, unique receipts are subsequently stratified or balanced, as much as possible, based on the type of income (oil and gas, surface lease, etc.) and time, within each agency. An additional complexity arises, as already mentioned, when, a bill of collection or unique receipt includes, for example, multiple grazing permits or farming leases. For cases when only a single contract exists, only one IIM transaction may need to be tested, when testing one is testing all. When there are multiple leases more than one IIM transaction has to be given a chance for testing. This subsampling is done once the documents have been located and the existence of multiple contracts identified.

Finally a separate sample is to be selected using the supporting documents as the sampling unit. In Section 7 below we provide a complete illustration for Anadarko.

6. Implementation Structure

For every BIA agency/area, all large transactions (with a value of $5,000 or more) are tested. By agency separately stratified random samples are selected from all transactions with values less than $5,000. All the cases for each BIA agency are then randomly divided into batches that are balanced across the three strata. Once the supporting documents are found for the selected transactions, accountants determine the accuracy of the respective land-based IIM account postings, beginning by looking at the first random batch.

If the transactions are reviewed in *random* batches in this way, then after each batch of transactions is completed in an agency, an estimated error rate and confidence interval can be calculated. This approach can provide progressively better estimates of

accounting costs and error yields, as the work proceeds. Moreover, if the errors are few, it might make sense to stop the sample verifications before the entire sample is completed, in order to provide the account holders with information more quickly. All of the transactions with an absolute value of $5,000 or more are still completed, in any case, because these are not being sampled but are to be reconciled on a 100 percent basis.

Perhaps the most important feature of the design is that the results from batches completed early can be used to change the stratification for later batches. This adaptive approach can make it possible to increase the efficiency of the design as time goes on.

The sample sizes described earlier in Section 5 allow for the pursuit of systematic errors and adaptive approaches, and are therefore upper limits, developed to make it possible to budget for the effort. It is expected that a frugal use of these resources can make the undertaking less expensive than the upper limit, unless the error rate in the underlying data is very high, or there are other unexpected results.

7. Approach to Anadarko Pilot Sampling

This Section describes how the sampling plan described in the preceding sections is performed. The Anadarko Agency is selected to use as an example because it contains a variety of income sources, covering most types except income from forestry. In what follows concerning Anadarko, we rely heavily on an analysis of Anadarko Agency files using transactions on the 7,206 accounts open as of December 31, 2000 (even though the final accounts to be sampled in the Electronic Records Era are those open on or after October 25, 1994).[9]

Before the final sample can be selected, the electronic data will be reanalyzed so that the "geography" of the IRMS collections is defined by the source of the income, rather than the location of the land-based IIM account.[10] The process defined here will remain about the same, but the population numbers will change.

[9] The detailed analysis conducted of the Anadarko transaction file is found in the report entitled, *NORC Sample Design Planning Report Part II -- Anadarko Agency IIM Transactions Described* (available separately).

[10] As noted earlier, for disbursements the account and transaction geography should be identical but not for receipts, where income may come from widely separated locations, far from the home agency of the account holder. For example, by marriage or migration, an individual undivided interest in a tract may be held by someone who no longer lives near the land she or he partly owns. In IRMS, which covers most of the Electronic Era (until mid-1998 or even as late as early 2000), the paper documents supporting a transaction are filed based on the agency or area where the income was earned, so the work must be organized on that basis. In particular, the IRMS portion of the electronic record transaction database is first sorted by transaction geography to facilitate the accounting work. For TFAS, which begins in 1998 or later, transactions are filed in Albuquerque no matter where the income was generated. To find the supporting documentation for a transaction in, say, late 2000, the paper files in Albuquerque have to be searched by date and, then, once located the source of the income can be obtained. Some of the supports are present with the back-up materials in Albuquerque but the leases and contracts are going to have to be obtained from the agency where the income is located.

For the Anadarko Agency, Electronic Records Era data generated from IRMS and TFAS show there are 457,195 recorded disbursement transactions and 684,992 recorded receipt transactions. The data used here are for illustrative purposes only; certain complexities in the database are not addressed at this time.

Most disbursements (417,023) are under $500 (91%). Of the remainder (40,172), most are between $500 and $5,000, but there were 2,495 in amounts of $5,000 or more. The distribution of IIM receipts is similarly skewed with many small transactions and few very large ones. Most receipts (668,566) are under $500 (98%). Of the remainder (16,426), most are between $500 and $5,000. Again, as with disbursements, a much smaller number (728) had dollar amounts of $5,000 or more.

For sampling purposes, the disbursements can be selected directly, within the three strata, balancing, as already noted, on type of account and transaction date, including a separate treatment of disbursements before and after the date Treasury records[11] are likely to be complete and before and after the start of TFAS (in April 2000 for Anardako).

Before sampling the 684,992 individual receipt transactions, we group them by type, code, reference, and date into 81,646 unique or combined receipts, as discussed earlier.

A. IIM Disbursement Certainty Stratum

In the sample described here, all individual disbursements of $5,000 or more are included with certainty and the rest are sampled. This means that within the certainty stratum under this design there is a complete accounting for 2,495 transactions involving $32.4 million in recorded disbursements. Thus, about 25.8 percent of the $125.6 million disbursed in the Electronic Records Era by the Anadarko Agency are tested directly by this means.

B. IIM Disbursement Noncertainty Strata

An initial sample of 200 is taken of the remaining IIM disbursements, stratified by size of disbursement (under $500 versus $500 to $5,000). The selections are balanced by the year of the transaction (for each year 1985 to 2000) and spread as widely as possible across IIM account holders. The remaining 200 initial disbursement sample cases are drawn from the sample of supporting documents described below.[12]

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[11] The Department of the Treasury now retains records of all Treasury checks cashed. This source is believed to be complete over at least the last seven years but is still expected to be useful in earlier years.

[12] The ability to stratify the support sample before use is almost certainly going to be imperfect, hence the fraction of the total sample drawn from the two sources may be uneven. The goal of achieving combined initial samples of 400 transactions from each stratum can still be met, of course, but more of the cases in the $500 under $5,000 class may be coming from the IIM frame and less from the support sample.

C. IIM Individual Receipt Certainty Stratum

For Anadarko IIM receipts we also propose to include all unique receipt transactions that have one or more individual transactions of $5,000 or more for the Electronic Records Era. In Anadarko there are 728 such individual transactions of $5,000 or more, as indicated earlier. Since some of these occurred as part of the same unique receipt, there are fewer unique receipts (only 487) involved. It is our understanding that, because of the nature of the testing being done, in the process of confirming one of the individual receipts in a unique transaction, other of the individual receipts may be considered tested. In that case, it turns out that even though receipts for individual transactions of $5,000 or more amounted to $7.6 million, we may be able to test with certainty up to $8.8 million in unique receipts (on 2,496 individual transactions) or 18.1 percent of all Anadarko receipts available electronically (see figure 1 on the following page).

D. IIM Individual Receipt Noncertainty Strata

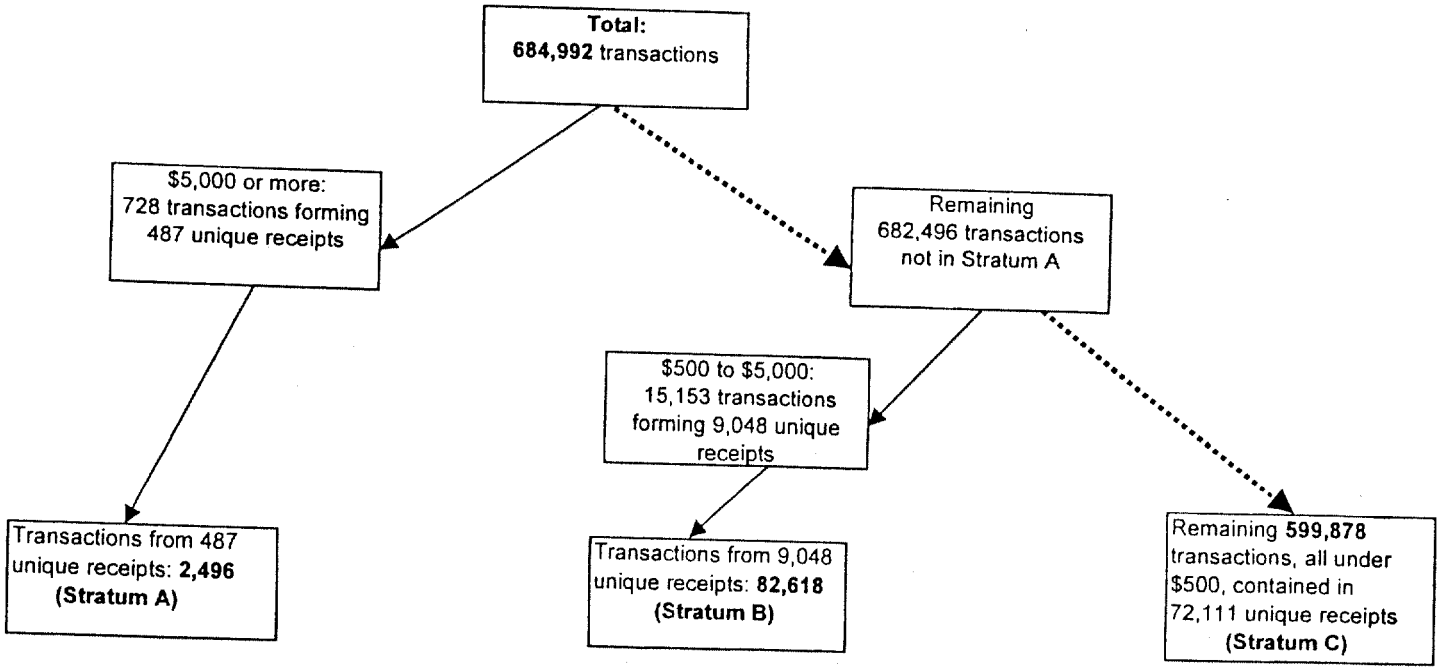
A sample of 200 unique receipts is taken of the remaining IIM unique receipts, stratified by size of the largest individual receipt (under $500 versus $500 to $5,000). The selections are then balanced by year of the transaction (for each year 1985 to 2000), unique receipt class, and type of income. Again, as with the disbursement selections, the sample is again balanced to be sure that the receipt transactions examined are spread as widely across IIM account holders as possible. The remaining 200 initial receipt sample cases are drawn from the sample of supporting documents described next.

E. Direct Support Sampling

A second sample is drawn directly from the supporting documentation underlying the Anadarko transactions that are supposed to be recorded on the account ledger. This sample begins by selecting a stratified sample of 150 storage units from the Southern Plains Region. The selections are made at the Anadarko Agency, the FRC at Lee's Summit, Missouri, and various Interior record storage locations in Albuquerque, New Mexico. Because of concerns about records being misfiled, the sample is drawn regionally in Albuquerque and at Lee's Summit. (This same sample can later be used in part for other Southern Plains Agencies, of course. That is why it is so large.)

Using the inventory of the storage units or the related BIA paperwork for information on the contents, the boxes or storage units are stratified to oversample those with a high likelihood of containing land-based collection documents or disbursement documents (e.g., negotiated checks). Each selected box or storage unit is then triaged to prepare the contents for imaging, if appropriate. After scanning (onsite) the images are coded for matching to any applicable IIM transactions. The intent, at this point, is only to match the main collection and disbursement supports, although this could change as we learn more.

Figure 1: Distribution of Individual Transactions and Unique Receipt Groupings in Anadarko Agency



Notes:

As displayed above, the population of individual receipt transactions is first divided into those of $5,000 or more (of which there are 728) and the remainder under $5,000. The 728 individual receipts are included in 487 unique receipt groups with 2,496 individual transactions. All other transactions except for 2,496 are divided into those between $500 and $5,000 (15,153) and under $500 (667,343). The 15,153 individual receipts are included in 9,048 unique receipts, with 82,618 individual transactions. The remaining individual receipts (all under $500) are included in 72,111 unique receipts and total 599,878.

A collection document is matched to an IIM transaction to ensure that all money entering the Trust actually ended up as an IIM receipt transaction or that there was a good reason why not. Disbursement supporting documents are obtained directly, so as to supplement the IIM disbursement samples. There is some considerable concern that not all the supports needed for the IIM disbursement transaction sample are found and this second sample provides a chance to examine whether failing to find all supports might make a difference in the accountants' overall assessment of the soundness of the Anadarko books and records.

Priority for leases and collection documents is given to agency files as far back as these extend, then to documents at Lee's Summit and Albuquerque. We expect to have to image and code a fairly large sample of these records before selecting the cases to be matched. For disbursements the support sampling concentrates primarily on the period before the Treasury retained all copies of canceled checks. The samples for receipt and disbursement documents are both planned initially to be approximately 200 per agency or 400 in total. Again, as with the sampling from the IIM, additional cases may be included using rigorous probability selection methods, if a systematic error pattern is detected.

8. Paper Records Era Sampling

In this brief sample design Appendix, we have yet to specifically consider how the transactions not currently available electronically are to be selected for sampling. Analysis efforts have not progressed very far yet on these samples. Broadly, though, we expect the approach to be similar to what has just been described. Anticipating that a full discussion will be needed, a separate sample design report is planned, when we know more.

Obviously, before a transaction sample can be selected, and before a sample of supporting documents can be matched to an IIM transaction, the IIM transactions must be located from the paper ledgers and entered into an analyzable electronic database. It is anticipated that this process will begin early in 2003 and will be ongoing as the work on the Electronic Records Era transactions is proceeding.

9. Error Adjustment Approaches

There are many possible ways of calculating an *estimated maximum dollar error* for an account (e.g., Guy 1994; Wilburn 1984). The maximum dollar error can be expressed as a percent of the transactions or in dollar terms. Obviously, in the present application, accounts with more transactions have more exposure, *ceteris paribus*, to the chance for error and this must be taken into consideration. It is premature to make specific error adjustment recommendations at this time. The comparison and evaluation of appropriate estimation procedures will be included in the final analysis.

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APPENDIX E

INDEXING

APPENDIX E. INDEXING

OTR in Albuquerque, New Mexico, estimates that there are approximately 195,000 boxes or containers of Indian trust records, an estimated 300-500 million pages, held by the United States Government. These records are part of the history of American Indians, and, in part, contain the records of the management of the IIM Trust Fund. These records vital to conducting a historical accounting directed by the Court in the *Cobell v. Norton* litigation.

Indian trust records are stored in a number of different locations. Working and active records are stored at BIA regional and agency offices around the United States. OTR has several local facilities in Albuquerque that store approximately 51,000 boxes of records. The National Archives and Records Administration operates the Federal Records Center at Lee's Summit, Missouri, which stores approximately 42,000 boxes of Indian trust records, and also has 64,000 containers of records stored at National Archives. The Trust Accounting Division of the General Services Administration has approximately 20,000 boxes of records at its facility in Lanham, Maryland. In addition, the Department of the Treasury and the General Accounting Office have approximately 18,000 boxes of records at storage facilities.

Interior must rely on these records to perform the historical accounting. However, the inventories and indexes of these records, essential to locating needed records effectively and efficiently, are not consistently detailed and accurate for this purpose.

OTR's approach is to create an electronic database for the records, much like transforming a traditional library catalog card index for books into an electronic reference database. This database will be created by entering data on the contents of each box in the collection onto a data-entry screen that will be integrated into a database for access by the users. Information in the database can then be sorted and indexed for easy access by document types, dates, collections, agency, etc.

OTR has engaged the firm Labat–Anderson, Incorporated to index all of the trust-related records that are currently stored in its facilities in Albuquerque and at Lee's Summit. This endeavor will require the contractor to examine every file contained within a box or container of records, and accurately enter key information about the records into a database.

The indexing is working at a "file level," meaning that every file title will be entered, verbatim, into the database. Where there are no file folders for the contents in a box, the entire box will be considered the folder and the contractor will indicate such as an "implied folder" in the database.

In addition, the contractor will include the following information in the index:

- *Data Appearing on the Exterior of a Box* — This will allow searchers to identify the physical location of the boxes based on earlier inventory records. Also, where tribal names are identified on the exterior of boxes, that information will be captured in the database

- *Source Agency* — This will denote the agency or regional office to which the records belong and the originators of the records.

- *Document Type and Date Range* — This information will enable users who are searching for a specific document with a known or approximate date to identify the appropriate box containing the document without having to request an unnecessarily large number of boxes.

OTR's contractor, Labat-Anderson, has started the indexing project and is training two teams to work on the records simultaneously in Albuquerque and at Lee's Summit. OTR and OHTA are coordinating on document needs for the historical accounting, and OTR is prioritizing which groups of records to index first by BIA agency and by tribe. This will ensure that the database index will be populated and available to search for the first records needed for the historical accounting.

The indexing project is expected to be completed in FY 2004.

APPENDIX F

COST ASSUMPTIONS

APPENDIX F. COST ASSUMPTIONS

The scope and complexity of the historical accounting require an assessment of costs for each of the tasks associated with the accounting work. The objective is to establish the cost of the historical accounting based on significant cost drivers (activities), such as whether transactions are in electronic or paper form, the level of document location, collection, and scanning required, and the number of transactions that must be reconciled. However, there is a high level of uncertainty in the cost estimates for the historical accounting project because many parameters continue to be investigated and could significantly change the estimates developed.

Preliminary Estimate of Accounting Costs

The total preliminary estimated cost for conducting the historical accounting is $335 million, of which 89 percent of the estimated cost is the accounting work. The following cost estimating assumptions were made to construct the cost for the historical accounting project.

Cost per Transaction

Electronic Records Era	Paper Records Era	
$ 80	$ 80	– to locate 4 documents (on average) to support the transaction
25	25	– to prepare, image and digitize (scan) the documents (6 pages per document, on average)
125	185	– for accounting about 1 hour per transaction on average
$ 230	$290	– total estimated cost per transaction

Digitized Ledger

$1,000 – to create a digitized ledger from paper ledgers cost including locating documents to support transactions, preparing, imaging, and digitizing the documents (Note: approximately 30 percent of the land-based IIM account holders have Paper Records Era portions of their accounts or approximately 60,000 ledgers)

APPENDIX G

ACRONYMS

APPENDIX G. ACRONYMS

ACRONYMS

BIA	Interior's Bureau of Indian Affairs
BLM	Interior's Bureau of Land Management
CD&L	Chavarria, Dunne & Lamey LLC
IIM	Individual Indian Money
IRMS	Integrated Records Management System
LRIS	Land Records Information System
LTRO	BIA Land Title and Records Office
MMS	Interior's Minerals Management Service
NORC	National Opinion Research Center of the University of Chicago
OHTA	Interior's Office of Historical Trust Accounting
OST	Interior's Office of the Special Trustee for American Indians
OTFM	Office of the Special Trustee Office of Trust Funds Management
OTR	Interior's Office of Trust Records
QC	Quality Control
SDA	Special Deposit Account
TFAS	Trust Funds Accounting System

CERTIFICATE OF SERVICE

I declare under penalty of perjury that, on January 6, 2003 I served the foregoing *Notice of Filing* by hand upon:

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Keith Harper, Esq.
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