



## Financial Management: Status of Bias Efforts to Reconcile Indian Trust Fund Accounts and Implement Management Improvements: T-Aimd-94-99

By -

Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 24 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. GAO discussed the Bureau of Indian Affairs (BIA) trust fund management, focusing on BIA efforts to: (1) reconcile its trust fund accounts; and (2) improve trust fund management. GAO noted that: (1) although the Department of the Interior and BIA have made progress toward improving trust fund management, long-standing management problems have impeded BIA ability to maintain proper control and accountability over individual Indian monies (IIM) accounts; (2) BIA progress in reconciling trust fund accounts and obtaining independent certification has been slow; (3) BIA reconciliation and certification contractors have nearly completed the first of eight major tribal reconciliations; (4) the Indian community has expressed concern over BIA trust fund accounting and the effectiveness of BIA investment practices; (5) BIA trust fund account balances lack credibility because BIA trust funds have never been properly reconciled and internal control systems are unreliable; (6) BIA continues to lack adequate strategic planning, staff and training, trust fund management policies and procedures, and accounting and reporting systems; and (7) Interior and BIA need to reevaluate Indian Trust Fund program objectives and management principles so that individual...



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