

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



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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 accounts can be timely reconciled, certified, and resolved. This item ships from La Vergne,TN. Paperback.

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