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Accounting and Information
Management Division

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May 23, 1997

The Honorable Ben Nighthorse Campbell
Chairman
The Honorable Daniel K. Inouye
Vice Chair
Committee on Indian Affairs
United States Senate

Subject: Indian Trust Funds: Tribal Account Holders' Responses to Reconciliation Results

This letter responds to your April 24, 1997, request that we provide information on the status of account holders' responses to the Department of the Interior's tribal trust fund reconciliation project results. As of May 6, 1997, Interior had sent reports on reconciliation results to 310 account holders whose tribal trust fund accounts contained balances between July 1, 1973, and September 30, 1995. Interior asked those account holders to return attestation statements indicating whether the account holders accept or dispute the reconciliation results. Interior previously reported to the Congress the status of tribal trust fund account holders' responses as of April 30, 1996, and as of November 1, 1996.

Information we obtained from Interior's Office of the Special Trustee (OST) indicates that of the 310 account holders to which Interior sent reconciliation reports, 139 had responded to Interior as of May 6, 1997. Of the account holders that responded, 41 accepted the reconciliation results, 51 disputed the reconciliation results, and 47 requested more time and/or a meeting with OST officials to consider whether to accept or dispute the reconciliation results. Information on the status of tribal trust fund account holders' responses as of April 30, 1996, November 1, 1996, and May 6, 1997, is provided in an enclosure to this letter. We obtained but, as agreed with your staff, did not independently verify the information on the status of account holders' responses provided or previously reported by OST.

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Please contact me at (202) 512-8341 or Gayle Fischer, Assistant Director, at (202) 512-9577, if you or your staff have any questions concerning this information.

Linda M. Calbom

Linda M. Calbom
Director, Civil Audits

Enclosure

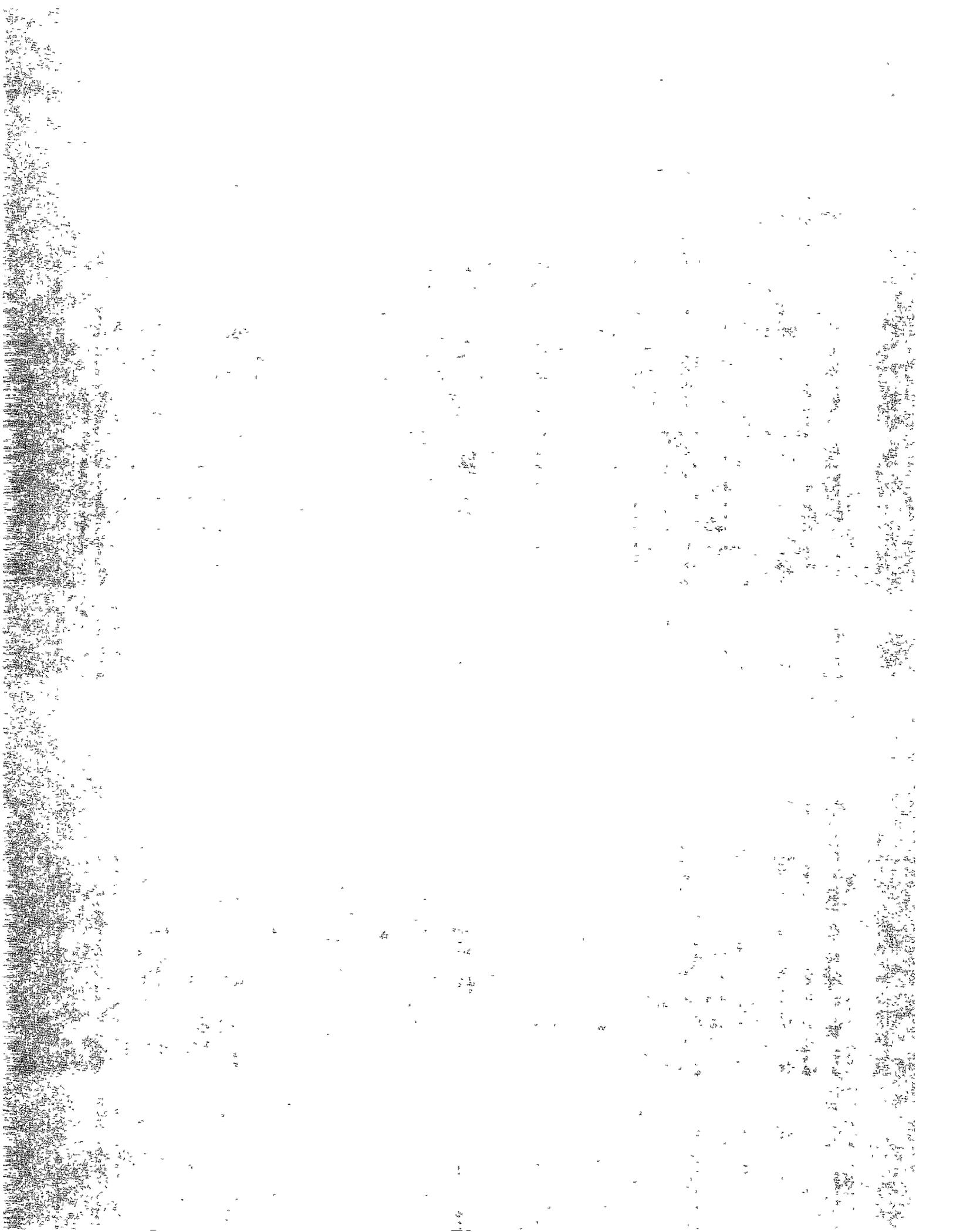
NUMBER OF TRIBAL TRUST FUND ACCOUNT HOLDERS
AND TYPE OF RESPONSE TO THE RECONCILIATION RESULTS

The following table shows the status as of April 30, 1996, November 1, 1996, and May 6, 1997, of tribal trust fund account holders' responses to Interior's reconciliation reports. As can be seen in the table totals, OST sent reconciliation reports to additional account holders between April 30, 1996, the first status date, and May 6, 1997, the most recent status date. OST officials told us that they currently have no followup efforts underway to obtain responses from the 171 account holders that have not yet responded. The table does not include information on account balances because this information was not readily available.¹ We did not independently verify the information, which we obtained from OST.

Type of response	As of April 30, 1996	As of Nov. 1, 1996	As of May 6, 1997
Accepted results	2	33	41
Disputed results	3	46	51
Requested more time and/or meetings with OST officials	72	49	47
No response	203	173	171
Total account holders that received reconciliation reports	280	301	310

(913809)

¹As agreed with Committee staff, we asked OST to provide information on the dollar balances for each of the four tribal account holder response categories shown in the table. However, OST officials told us that they were unable to provide reliable dollar balance information in time to meet our reporting needs because their resources are currently devoted to supporting Interior's efforts on (1) litigation related to Individual Indian Monies (IIM) account balances and (2) a legislative proposal for settlement of tribal trust fund account balances.



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