

**Office of Historical Trust Accounting  
Department of the Interior  
Accounting Reconciliation Tool  
Privacy Impact Assessment**

**A. CONTACT INFORMATION:**

**5) Bureau/Office Privacy Act Officer:**

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**B. SYSTEM APPLICATION/GENERAL INFORMATION:**

**1) Does this system contain any personal information about individuals?**

**a. Is this information identifiable to the individual?**

Yes, the system contains Individual Indian Trust Data (IITD) such as name and account numbers related to transactions and payments made to account holders.

**b. Is the information about individual members of the public?**

Yes, individual Indians are members of the public.

**c. Is the information about employees?**

Yes, individual Indians may be employees of DOI.

**2) What is the purpose of the system/application?**

The Accounting Reconciliation Tool (ART) directly support OHTA's mission to plan and direct the historical accounting of IIM accounts, as directed by *Cobell v. Norton*. The (ART) assists Government selected accounting firms in reconciling Individual Indian Money (IIM) accounts. The ART allows accountants at the various firms to use a common system to query transactions from legacy data sources; link these transactions to relevant source document images; then reconcile these transactions and note any discrepancies, where appropriate. In addition, the ART assists the Government in performing quality control functions and to monitor the reconciliation activities. Statisticians analyze the reconciled transactions to determine an assurance level and calculate the potential level of monetary exposure.

**3) What legal authority authorizes the purchase or development of this system/application?**

The Department of the Interior (DOI) established OHTA by Secretarial Order 3231 in July 2001 to plan and direct the historical accounting of IIM accounts. The need for this accounting results from *Cobell v. Norton* litigation, which identified a number of breaches within the DOI's fiduciary trust responsibility. This litigation is United States District Court for The District of Columbia Court Order, Judge Royce C. Lambert, and Civil Action Number: 96-1285 (RCL).

Secretarial Order 3231 Amendments 1 and 2, July, 2002, directed OHTA to plan and execute historical accountings of Tribal Trust accounts. Nineteen Tribes have filed litigation for an accounting.

In response to this litigation, to complete the historical accounting, OHTA has developed the ART to reconcile IIM and Tribal accounts. OHTA completes annual capital planning activities as directed by DOI and submits an Exhibit 300 for the ART.

**C. DATA in the SYSTEM:**

**1) What categories of individuals are covered in the system?**

The primary data in the ART is related to Individual Indian allottees and tribes.

**2) What are the sources of the information in the system?**

**a. Is the source of the information from the individual or is it taken from another source? If not directly from the individual, then what other source?**

None of the data in ART is provided by individuals. The Office of Trust Fund Management (OTFM) provided the official transaction data that is used in the ART, which came from the following sources:

- Office of the Special Trustee (OST) Trust Financial Accounting System (TFAS)
- Bureau of Indian Affairs (BIA) Information Resource Management System (IRMS)

Additionally, the ART contains lease information from the Bureau of Indian Affairs (BIA) TAAMS.

Supporting financial and land source documents, such as lease agreements, probate records, or deposit tickets are acquired from archived Office of Trust Records (OTR) controlled records held at Albuquerque, New Mexico; and Lenexa, Kansas, as well as BIA and OST agencies and local offices. These source documents are scanned, coded, and loaded into the ART for linking to transactions.

**b. What Federal agencies are providing data for use in the system?**

DOI is providing most of the data to be used in the ART (see answer to 2a). The Treasury Department is providing paper copies of Treasury checks or electronic files of Treasury checks.

**c. What Tribal, State and local agencies are providing data for use in the system?**

Request to third parties may be made if there is an absence of relevant federally available documentation. These inquiries may extend to any entity

that may have been involved in a transaction involving Indian Trust resources (e.g., an Oil company may have leased the land from an individual or Tribe).

**d. From what other third party sources will data be collected?**

Please refer to paragraph "c" above.

**e. What information will be collected from the employee and the public?**

None

**D. ATTRIBUTES OF THE DATA:**

- 1) Is the use of the data both relevant and necessary to the purpose for which the system is being designed?**

Yes, the data are absolutely relevant and necessary to the purpose and success of the system and the overall OHTA mission.

- 2) Will the system derive new data or create previously unavailable data about an individual through aggregation from the information collected, and how will this be maintained and filed?**

The ART will generate accounting data from historical records. This information will be used to confirm original data or note discrepancies. New data related to the transaction reconciliation, including imaged documents, will be stored in the ART and eventually archived as a Trust record.

- 3) Will the new data be placed in the individual's record?**

No. OHTA will report any discrepancies to the Office of the Special Trustee, who will determine if and how the discrepancies should be addressed in the system of record (TFAS).

- 4) Can the system make determinations about employees/public that would not be possible without the new data?**

No