

The project actions shown in Table 5-1 are incorporated in the project schedule and influence sequencing and timing. By doing so, potential setbacks or negative impacts can either be averted or minimized.

Chapter 6

Trust Reengineering

6.1 INTRODUCTION

Chapter 5 described the six major components of trust transformation. One of those six components was Trust Reengineering. This chapter further describes that activity, as shown in Figure 6-1. Figure 6-2 shows the roadmap to and core component of this chapter.

Figure 6-1. Comprehensive Assessment and Planning Methodology

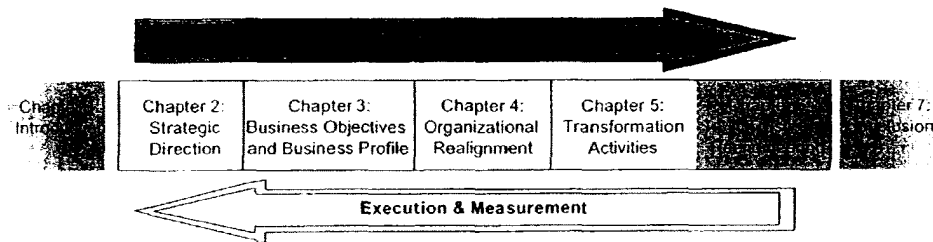
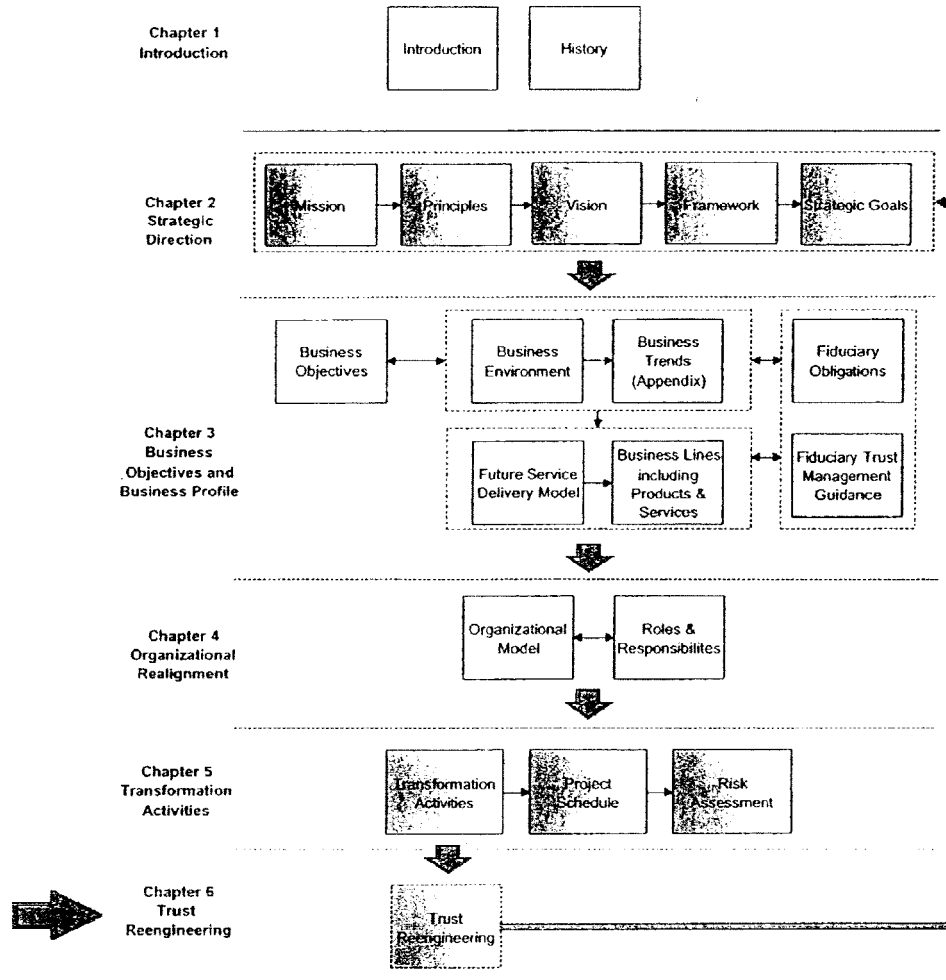


Figure 6-2. Roadmap to and Core Components of Chapter 6



The strategic direction and business objectives described in Chapters 1 and 2 and the reorganization plan for the Indian Trust become major inputs to the reengineering effort's second phase—the To-Be Model. Broadly, the reengineering project has been organized into two major phases:

- ◆ The As-Is Model—documents the current processes, obligations (laws regulations, treaties, etc.), controls, inputs, outputs, mechanisms, organizations, and roles.
- ◆ The To-Be Model—includes creating management structures and building blocks, managing change, developing a project management office, and designing the To-Be model. The model will incorporate the three business lines: beneficiary services, financial accountability, land and natural resource management.

Once the To-Be Model has been designed, parts of it will be piloted and then a final design will be implemented. The concepts and activities required for this section are described in greater detail in the EDS *As-Is Trust Business Model Report*.

6.2 THE AS-IS MODEL

The first phase of the reengineering project was the As-Is model effort that commenced in February 2002 and finished in February 2003. The As-Is model establishes a comprehensive understanding of how trust operations are conducted currently. The As-Is model effort started with the development of a project plan and selection of data collection tools. A week-long workshop that included over 60 DOI and Tribal representatives was then held to develop a baseline of eight core Trust processes. An As-Is Business Model Team consisting of over 20 EDS consultants, DOI process sponsors and Joint DOI/Tribal Leaders Task Force members was formed. This team held 10 multi-day work sessions at field locations with BIA regions, a session with the compact and contract Tribes, and a session with the OST/Office of Trust Funds Management (OTFM). Through these sessions, more than 1000 subject matter experts from the Land Trust Records Offices, Tribes, BIA Agencies, BLM, MMS, OHA, and OST were consulted. For each of the eight core trust processes examined, a baseline model documenting the standard manner in which each process is performed was developed. Regional variations from the standard baseline processes also were documented.

As stated in subsection 5.2.5.1, the Final "*As-Is Trust Business Model*" report will be issued in March 2003. The report provides detailed documentation of the Indian trust's eight core processes:

- ◆ Probate
- ◆ Title Services
- ◆ Beneficiary Services
- ◆ Appraisal
- ◆ Surface Asset Management
- ◆ Subsurface Asset Management
- ◆ Accounting Management
- Cadastral Survey.

The report examines related industry standards and performance measures, documents the As-Is trust business model, and provides findings and recommendations.

6.3 THE TO-BE MODEL

The To-Be model is the new integrated transformational design for trust management within DOI. The To-Be model will not only encompass reengineering and designing new Trust business processes; it will also include coordinated improvements and requirements in supporting systems, organizations, training, and personnel requirements, combined with an internal and external communication plan.

The To-Be phase allows the Department to take a fresh look at how the Indian trust will be designed and operated. The Department will go beyond incrementally revising the existing eight core trust processes. It will redefine its core processes consistent with the service delivery model shown in Figure 3-7, and then develop new process flows and interactions that will be conducted with (improved) inter-related areas. For example, redefined surface and sub-surface realty business processes will be combined with new information technologies and tailored training to deliver significantly enhanced services.

The remainder of this chapter describes the major components of the To-Be model:

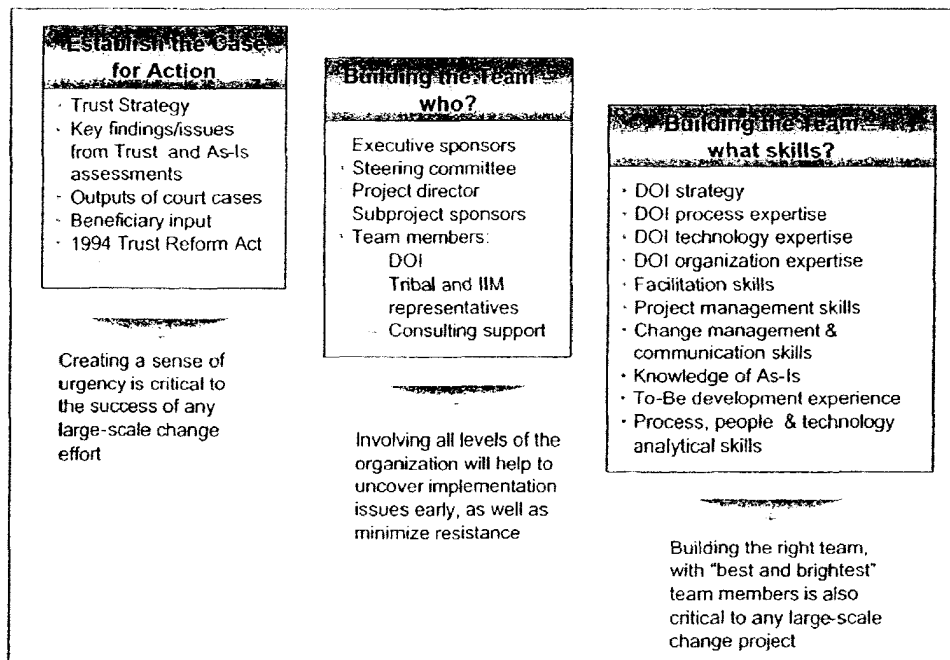
- ◆ Creating management structures and building blocks
- ◆ Managing change
- ◆ Creating the Trust Program Management Center
- ◆ Designing and implementing the To-Be model.

The management structure requirements, change management requirements, and design and implementation support requirements will be inputs to the overall transformation program efforts.

6.3.1 Creating Management Structures and Building Blocks

In the planning and early development of the To-Be model, the Department emphasized and communicated the urgency of change; built a high quality team with the right participants, skills and knowledge; and ensured senior management and tribal involvement. It will be important to establish a solid framework so the teams can operate efficiently and have an appropriate mechanism in place for coordinating the To-Be phase with other trust-related initiatives. The activities illustrated in Figure 6-3 will begin immediately following the completion of the As-Is phase.

Figure 6-3. Getting Started on the "To-Be" Model



6.3.2 Managing Change

Many business process reengineering and technology implementation projects fail to achieve their stated goals due to a failure to address the human aspect of organizational change. Top performing organizations recognize that change must be comprehensive and integrated, and must focus on the people-related issues associated with managing the change program, mobilizing leadership, and creating the case for change.

6.3.3 Creating the Trust Program Management Center

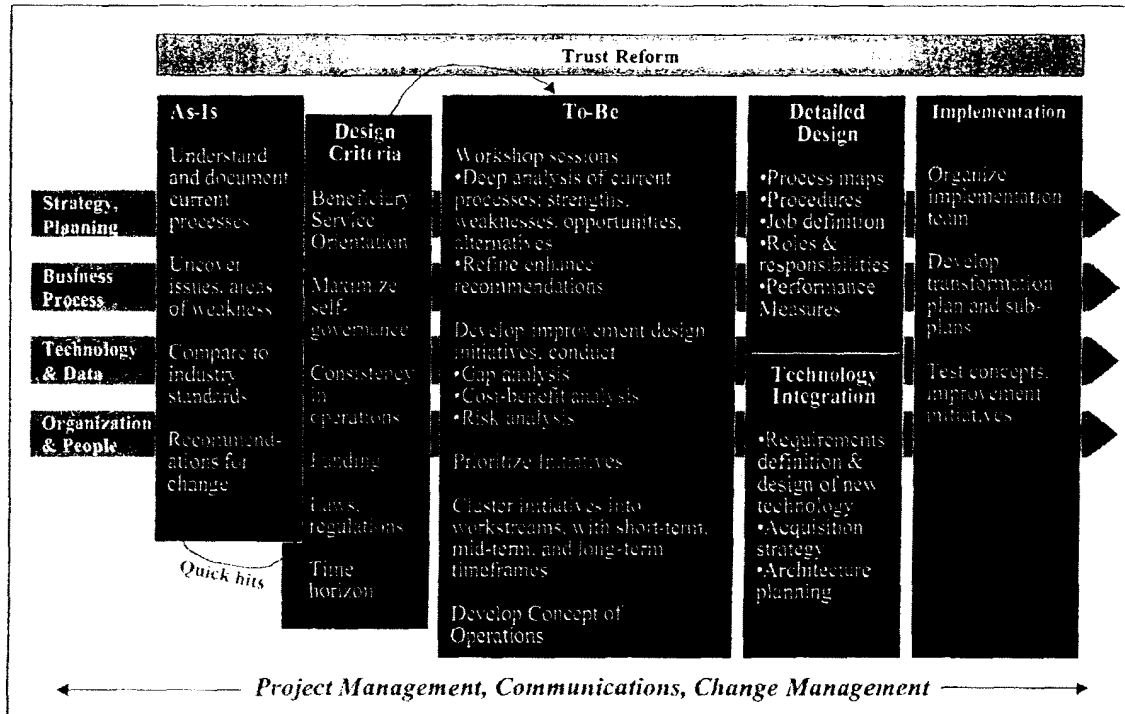
Development of the To-Be model will be an exciting, yet complex undertaking for the Department. It will require significant coordination, collaboration, and communication among many participants, tribal representatives, process areas, subject matter experts, leaders, and sponsors. Effective project planning and management will be critical to achieve the desired outcomes of this phase. Past organizational issues and the decentralized nature of efforts to improve have hindered meaningful, widespread progress.

A critical element for managing the complex changes is the Trust Program Management Center, with its associated personnel capabilities and technology tools that can highlight dependencies and linkages among many different initiatives. This office reports to the Deputy Special Trustee for Trust Accountability.

6.3.4 Designing and Implementing the To-Be Model

Designing the To-Be will be the most innovative and creative part of the transformation, while implementation may pose some of the greatest challenges. The diagram below illustrates some of the key steps and activities that will be involved in the design and implementation process.

Figure 6-4. Designing and Implementing the “To-Be” Model



6.3.4.1 TO-BE DEVELOPMENT

Major activities during the development of the To-Be model will include the following:

- ◆ **A series of workshop sessions.** Facilitated workshop sessions are often the best way to brainstorm solutions and maximize the diverse knowledge and skills of participants. Typically, sessions begin with a large group meeting, breaking up into smaller action teams as the session progresses, and ending with more large group sessions. During the workshops, strengths, weaknesses, and initial recommendations for change will be reviewed, with discussions around the feasibility and effectiveness of the recommendations. Alternative and/or additional recommendations also will be developed. The goals of the workshop sessions will include the following: redefinition of core Trust processes consistent with the service delivery

model, at sufficient level of detail to clearly show how business will be conducted; establishment of a high-level trust business process model; and development of high-level performance measures. The results of the workshop sessions will be recommendations that all agree upon and corresponding high-level action plans.

- ◆ ***Analysis of improvement initiatives/recommendations.*** Either during or following the sessions, more-detailed analysis of the recommendations will be necessary. This will involve a much broader audience. The level of analysis required may vary from one recommendation to the next; however, a gap analysis will be conducted for all recommendations to gain an understanding of the magnitude of change necessary for implementation. Also, especially for recommendations requiring larger investments, an analysis of the costs and benefits of the recommendation may be warranted. Finally, appropriate consideration will be given to the implementation risks.
- ◆ ***Prioritization of initiatives.*** As in any organization undergoing large-scale change, time constraints, funding, resources, and threshold for change will limit the number of initiatives that can be implemented during a fiscal year. It will be important to prioritize the initiatives to ensure that the right initiatives are implemented at the right time. In determining priorities, the Department will want to consider the importance of the initiative, the expected impact of the initiative, the ease of implementation, the impact on the Indian trust beneficiaries, and finally, the gap between the current and future state.
- ◆ ***Clustering of initiatives into work streams.*** In order to plan the implementation, recommendations will be grouped together into work streams. This simplifies implementation and allows work stream sponsors, managers, and team members to be designated. In order to affect the large change effort, the Trust Policy Management Center has been put into place and together with the Trust Accountability Office will manage and track progress of the work streams, funding requirements and expenditures, ensure adequate staffing, and communicate work stream activities and success.
- ◆ ***Development of a Concept of Operations (CONOPS).*** During the To-Be efforts, a CONOPS will be developed and approved prior to implementation planning. The purpose of the CONOPS is to define and discuss at a high level the concepts that will make up the To-Be model. The CONOPS incorporates the Design Criteria, and identifies gaps between the As-Is model and future goals. In addition, the CONOPS typically details specific initiatives critical to removing process deficiencies and improving existing strengths, such as concepts to improve business processes, speed, productivity, and beneficiary satisfaction. The CONOPS will provide guidance to staff, functional managers, systems administrators, senior management,

and tribal representatives to assist them in understanding the basis of the To-Be model.

- ◆ **Review of Universal Support Functions.** As part of the To-Be, the universal support functions (risk assessment, automated system requirements, records, internal controls/fiduciary security, policies and procedures, workforce planning, training, and define future system user technical assistance center requirements) will be reviewed to determine the support requirements that will be needed in order to implement the To-Be efforts.

6.3.4.2 DETAILED DESIGN AND TECHNOLOGY INTEGRATION

After clustering the change initiatives into work streams and approving the CONOPS, more detailed design activities will take place. This will include development of

- ◆ detailed process maps and diagrams, to include interface requirements;
- ◆ revised or new policies and procedures;
- ◆ revised or new roles and responsibilities;
- ◆ a training plan for new training requirements; and
- ◆ performance measures for the new processes.

The above design activities will facilitate the implementation of a trust management dashboard, in phases, allowing access to the appropriate performance measures data.

Additionally, the data and technology requirements will need to be identified. This will include:

- ◆ requirements definition and design of any new systems or technologies,
- ◆ acquisition strategies for new software and/or systems,
- ◆ architecture planning to support the To-Be environment,
- ◆ security requirements, and
- ◆ system interface requirements.

6.3.4.3 IMPLEMENTATION

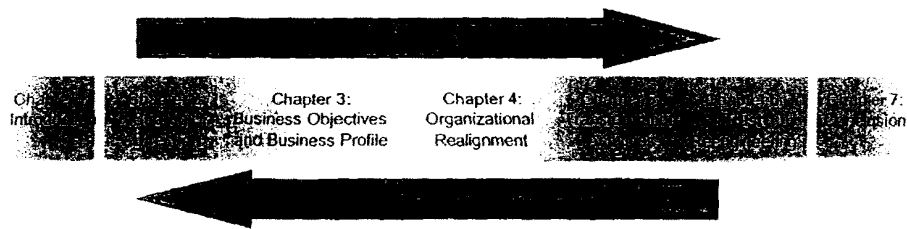
Implementation of the To-Be model will not be a simple task and will take place over a number of years. Implementation will require multiple efforts and phases, spanning many DOI organizational entities. Planning for the implementation will begin early, around the time the CONOPS is approved. Before the Detailed

Design and Technology Integration steps above have been completed, an implementation team will be identified and organized. Team members and other involved parties responsible for developing the To-Be model will be part of the implementation team. A project manager will be designated to run the implementation, with many subproject managers responsible for individual work streams. Active and visible participation of the executive sponsors will continue. Detailed transformation plans also will be developed and communicated prior to the implementation phase. As part of the beginning steps of implementation, it will be prudent to test the concepts on a small segment of DOI before beginning a nationwide deployment. Finally, measures will be put into place that will help to monitor the success of implementation.

Chapter 7 Conclusion

DOI is committed to fulfilling its trust responsibilities to American Indians and Alaska Natives effectively, efficiently, and with excellent service to beneficiaries. The completed *Comprehensive Trust Management Plan* encapsulates the results of a detailed analysis and planning effort that not only sets a new strategic direction for trust management, but also provides the critical service delivery and organizational details and implementation activities needed to make it a reality. This analysis and planning is the first step in phase two toward integrated, performance-based, and accountable service delivery. It reflects DOI's commitment to modernization of trust management, as shown in Figure 7-1.

Figure 7-1. Comprehensive Assessment and Planning Methodology



By examining the entire organization and its service delivery model, DOI is building the framework for modernization and initiating a business culture change. While much remains to be done in the long term, this plan is a major milestone toward achieving a performance-based, accountable trust management system because it establishes a strategic framework (Figure 7-2) and strategic direction to guide the design and implementation of trust reform efforts.

7.1 PROPOSED DATE FOR TERMINATION OF THE OFFICE OF THE SPECIAL TRUSTEE

Title 25 USC Sec. 4043(a)(2)(C) provides that the plan shall include the following: "a timetable for implementing the reforms identified in the plan, including a date for the proposed termination of the Office."

This plan is a dynamic plan which will not be completed until the trust process reengineering project is completed which is expected to occur in approximately 14 months from the date of the plan. Following the completion of the process reengineering, the reengineered processes will take effect and the applicable technology, policies and procedures, guidelines and handbooks will be developed. At that time it may become reasonable to forecast a date for the termination of the Office of the Special Trustee. The plan will be examined at that time for such purpose and a determination made as to whether a date can be reasonably estimated.

Appendix A Background

The following information is provided as background so that the plan can be placed in the proper context of what is long history of trust reform and modernization.

TRUST MODERNIZATION CHALLENGES

Major challenges to trust modernization must be addressed. Many of these challenges will not disappear for years, if at all, but the Department must make plans at least to mitigate them early in the effort. The following subsections describe seven major challenges the Department faces.

Challenge 1: Fractionation

Fractionation is the division of an original ownership interest into smaller, more fractionated interests when each interest is further divided as a result of inheritance. These smaller interests are growing at an exponential rate.

The fractionation of the land ownership results in individuals having accounts with extremely low values and high management costs. For example, about 18,000 individual Indian account holders have almost no income and balances of \$1 or less. The fractionated ownership of the underlying land or natural resource assets—in which hundreds or thousands of individuals each own less than 2 percent of the asset—causes the beneficiaries of these accounts to receive very small amounts of income.

Challenge 2: Stakeholders and Complexity

SIGNIFICANT NUMBER OF STAKEHOLDERS

Indian trust management has a significantly higher number of stakeholders than private-sector trust management, which increases its complexity. Indian trust management stakeholders include the following:

- ◆ Tribes
 - Self-governance tribes
 - Direct-service tribes
 - Treaty tribes

- ◆ Individual Indians
 - Account holders
 - Non-account holders
- ◆ Individual Indian associations and interest groups
- ◆ Tribal Indian associations and interest groups
- ◆ Congress
- ◆ States
- ◆ Counties
- ◆ Cities
- ◆ Taxpayers
- ◆ Custodians
- ◆ Department of the Treasury
- ◆ Lessees
- ◆ Department of the Interior
 - Office of the Secretary
 - Office of the Special Trustee for American Indians (OST)
 - Bureau of Indian Affairs (BIA)
 - Minerals Management Service (MMS)
 - Bureau of Land Management (BLM)
 - Office of Hearings and Appeals (OHA).

COMPLEXITY OF INDIAN TRUST MANAGEMENT

Many factors increase the complexity of Indian trust management:

- ◆ Many federal agencies are involved directly and or indirectly in asset management, unlike the private sector, which has a single focal point.

- ◆ The Indian trust manages thousands of accounts with very small income and minimal balances; the private sector typically handles much larger accounts.
- ◆ The Indian trust has land and natural resources as the primary asset; the majority of private-sector trusts generally manage financial assets.
- ◆ Regional, nonstandard business processes make integration of information systems and other processes extraordinarily difficult and render information sharing and consistency nearly impossible.
- ◆ Fractionation, an accumulation of cases pending probate, an array of unmet expectations, and an intricate, complicated business environment hinder service delivery.
- ◆ Lack of a trust agreement/document.
- ◆ Perpetual trust without an effective opportunity for a relationship with the next generation of beneficiaries.
- ◆ Complicated congressional direction from hundreds of statutes.
- ◆ Unclear relationship between statutory trust and common law requirements.
- ◆ Lack of normal parameters associated with cost benefit paradigm.

Challenge 3: Misaligned Expectations

Regional focus and long-term relationships with beneficiaries have led to variations in business processes, service delivery, and employee attitudes. As a result, many participants on both sides of the service delivery model have expectations for Indian trust management that, for various reasons, are challenging, diverse, and in some instances unreachable.

Interpretations of Indian trust management requirements abound, and opinions diverge on a desirable future direction. Due to its complexity, beneficiaries often have difficulty understanding the specifics of trust management, and their expectations for service delivery vary—sometimes exceeding the Indian trust mandate or capability. Congress, the courts, and other stakeholders also have conflicting concepts of the responsibilities and operations of trust management. For example, Congress wants a state-of-the-art trust system but is not always willing to fund such an expansive effort. Others suggest that a commercial entity could manage DOI Indian trust assets, yet no commercial trust entity has been identified that would be willing to manage thousands of accounts that maintain less than a dollar.

Challenge 4: Distributed Management

In the 1800s, the management of Indian trust assets began with frontier representatives and has since been characterized by regional independence and management. This distributed management structure has major drawbacks in today's environment. DOI is required to deliver equitable service for all customers nationwide and to manage and account for assets, revenues, investment, and disbursements. Variations in regional management and the processes—including outdated, paper-driven methods—thwart these expectations and pose challenges to modernization efforts.

Challenge 5: Organizational Alignment

The current trust management structure mixes roles and responsibilities among individual organizational elements. The future organization must realign to implement a new service delivery model. Specifically, BIA and OST must have clear roles as to trust responsibilities so responsible parties can be held accountable.

Challenge 6: Resources

Private-sector trusts generate the funds to pay for the cost of their management. The growth of such private-sector trusts depends on how well the trust is managed. Many of the individual trusts under the Indian trust management umbrella cost much more to manage than they generate in revenue. Congress provides DOI with the money for trust management, and the beneficiaries receive all the revenue earned, regardless of the cost of management. Therefore, unlike a typical private-sector trust, several other factors influence resource allocation, including other national priorities and requirements. Management effectiveness is directly tied to the funding received through the congressional budget process. DOI must manage these funds efficiently, but must also accurately portray requirements and potential consequences when funding needs cannot be met.

Challenge 7: Organizational Culture

Although new processes, systems, and organization can improve many aspects of trust management, the DOI organizational culture must also change. After the new service delivery model, products, and services are clearly defined, DOI has to embrace the need for effective service and necessary changes. Every employee needs to understand the importance and unique aspects of comprehensive trust management, and management should use a performance-based, accountable approach to ensure that employees meet their responsibilities.

FUTURE ENVIRONMENT

Two principles are key to comprehensive modernization plans—performance and accountability:

- ◆ *Performance.* Organization, business processes, information systems, and special actions influence performance and must change during the transition to a performance-based operation. Measuring the performance of these elements in the service delivery model will indicate progress toward improvement. Likewise, performance metrics will reveal elements that limit performance.
- ◆ *Accountability.* DOI is committed to modernizing trust management. All entities influencing performance must be accountable for their effect on service delivery, the beneficiaries, and other major stakeholders.

DOI must continue clearly to define trust managers' roles and responsibilities in fiduciary trust management and then aggressively develop the processes, systems, people, and business culture needed to fulfill them. The Department must align the service delivery model with stakeholders' expectations and establish clear performance measures for all operational aspects. Using these performance measures, DOI can track progress and performance and assess stakeholders' support of the transition to the new business environment.

Appendix B

Business Trends

DOI analyzed the business environment defined in Chapter 3 to help identify some of the business trends as they relate to various stakeholders. In most cases, the stakeholders shape these trends. For example, increased dissatisfaction with trust services—on the part of Individual Indians, tribes, and Congress—is a well-documented trend. External forces shape other trends, such as fractionation, a function of generational succession over time, and the standardization of processes and modernization of systems, the result of work process changes and technological progress in the national and global economies. The trends most affecting DOI trust management are as follows:

- ◆ Continued dissatisfaction with services
- ◆ Continued fractionation
- ◆ Standardization of processes and modernization of systems
- ◆ Increased beneficiary focus
- ◆ Increasing self-governance and self-determination.

SUMMARY OF TRENDS

Continued Dissatisfaction with Services

Individual Indians, tribes, and Congress have for some time expressed dissatisfaction with the trust management services provided by DOI. This dissatisfaction has led to increased interest in Indian affairs by all parties, which in turn has resulted in greater oversight, litigation, and DOI reform efforts.

Continued Fractionation

Fractionation is the division of an original allotment ownership interest into smaller more fractionated interests as each interest is further divided as a result of inheritance. These smaller interests are growing at an exponential rate. As this process repeated itself, sheer numbers excessively complicated the existing manual and automated processes of tracking, paying, and auditing these accounts.

Transition from Autonomous Processes to Standardized Processes and Modernization of Systems

Over the history of DOI trust management, local and regional locations have autonomously developed processes and systems. To increase efficiency and effectiveness, DOI is standardizing processes and modernizing systems to meet accounting, customer, and operational requirements.

Increased Beneficiary Services

In today's business environment, the overarching business trend is a paradigm shift from managing Indian trust accounts to providing trustee services and representation for individual Indians and Indian tribes.

Increasing Self-Determination and Self-Governance

DOI has promoted and supported self-determination and self-governance to enable tribes to manage their lands, natural resources located on their reservations, and trust funds. This has resulted in a large number of tribes engaged in managing their own trust assets.

BUSINESS TRENDS AND STAKEHOLDERS

For each core stakeholder in the business environment model, DOI identified associated business trends that need to be considered and addressed within the comprehensive trust management plan (Table B-1).

Table B-1. Business Trends by Stakeholders

Stakeholders	Business trend
Beneficiary tribes	Increased self-sufficiency and self-determination in management of trust activities. Adoption of self-sufficiency and self-governance. Continued dissatisfaction with services. Conflict of interest between the beneficiary tribes and individuals.
Individual beneficiaries	Increased fractionation; exponentially increasing numbers of individual asset interest owners. Increased beneficiary expectations in quality and delivery of trustee services.
Congress	Increased interest in management of Indian trust activities.
Custodians	Increased use of custodians.
Department of the Treasury	Increased involvement.
Lessees	Increased frustration in finalizing lease agreements.
Office of the Secretary	Increased emphasis and involvement of DOI bureaus and offices to fulfill fiduciary obligations. Transition toward beneficiary-focused and business-oriented operations.

Table B-1. Business Trends by Stakeholders (Continued)

Stakeholders	Business trend
Office of the Solicitor	Increased expectation of responsiveness, involvement, and fiduciary trust expertise.
BIA	Separation of fiduciary trust asset management functions from other bureau services. Increased focus on improving beneficiary services. Transition toward beneficiary-focused and business-oriented operations. Federal government agencies operating more like commercial businesses when applicable.
MMS	Continued involvement in Indian affairs. Indian affairs activities remain a small part of operations.
BLM	Continued involvement in Indian affairs. Indian affairs remain a small portion of operations. Forecasted increase in survey and mineral appraisal workload.
OST	Increased reliance on advanced IT systems in management of accounting functions, customer relations, and operations. Increased focus on improving beneficiary services and satisfaction. Federal government trend toward privatization to take advantage of commercial-sector expertise in specified areas (such as trust management). Federal government agencies operating more like commercial businesses when applicable. Transition toward beneficiary-focused and business-oriented operations. Increased oversight capabilities and trust operations.
OHA	Increased probate workload. Uneven workload.
OSM	Continued involvement in regulating coal mining and reclamation operations on Indian lands under the Indian Land Program Regulations.
State Counties Cities Taxpayers	Continued review and comment on trust land acquisition.
Individual and tribal Indian associations and interest groups	Increased publicity by interest groups on their views of Indian trust management activities. Increased public relations efforts by DOI with associations, interest groups, and lobbyists to foster improved communication among DOI, the beneficiaries, and other interested parties.

Appendix C Requirements

Appendix C categorizes the examples of statutory and regulatory requirements of Table 3-2 in Chapter 3. These requirements, that may contain provisions affecting trust management, are categorized according to the business line and function within that business line they may impact. Some requirements apply to more than one business line or function and thus may be listed multiple times.

BUSINESS LINE 1: BENEFICIARY TRUST REPRESENTATION

Statements of Trust Accounts

- ◆ Federal Oil and Gas Royalty Management Act of 1982
- ◆ BIA/OST interagency handbook
- ◆ American Indian Trust Fund Management Reform Act of 1994.

BUSINESS LINE 2: TRUST FINANCIAL MANAGEMENT

Accounting

- ◆ The Chief Financial Officers Act of 1990, Public Law 101-576, 31 U.S.C. 901, et. seq., as amended
 - ▶ Statement of Federal Financial Accounting Standards Number 7—
Accounting for Revenue and Other Financing Sources
 - Interpretation of Federal Financial Accounting Standards, Interpretation 1—Reporting on Indian Trust Funds
- ◆ Sections applicable to Indian Trust of the Uniform Principal and Income Act (for example, treatment of capital gains)
- ◆ Federal Oil and Gas Royalty Management Act of 1982
- ◆ Generally accepted accounting principles applicable to Indian Trust (FASB, AICPA, GASB, etc.)
- ◆ BIA/OST Interagency Handbook.

AUDITING

- ◆ Generally accepted government auditing standards (GAS/GAGAS)—“Yellow Book”
- ◆ The Federal Managers’ Financial Integrity Act of 1982, P.L. 97-255, 31 U.S.C. 1352
- ◆ The Federal Financial Management Improvement Act of 1996
- ◆ Office of Management and Budget Circulars: A-50, “Audit Follow-up IG/GAS”.
- ◆ DOI Departmental Manual 303—Principles for Managing Indian Trust Assets.

INVESTMENTS

- ◆ OST investment policy
- ◆ Prudent man rule subject to limitations under 25 U.S.C. 162 (a).

RECORDS

- ◆ Federal Records Act of 1950
- ◆ Departmental Manuals
 - Chapter 1, Part 380, DM 1—Records Management Program and Responsibilities
 - Chapter 1, Part 384, DM 1—Records Disposition
 - Chapter 6, Part 380, DM 4—Vital Records
 - 486—Vital Records
- ◆ National Archives and Records Administration (NARA) in 36 C.F.R. and 44 U.S.C.

Business Line 3: Stewardship of Land and Natural Resources

APPRAISALS

- ◆ Universal Standards of Professional Appraisal Practices
- ◆ Appraisal Handbook

SURVEYS, LEASES, PRESERVATIONS, OWNERSHIP, AND AUDIT

- ◆ Title 25 of the United States Code and applicable regulations for land use and leasing
- ◆ Federal Oil and Gas Royalty Management Act of 1982.
- ◆ DOI Departmental Manual 303—Principles for Managing Indian Trust Assets.

All Business Lines

AUTOMATED SYSTEMS

- ◆ Statement of Auditing Standards 70 review related to trust fund accounting system
- ◆ Office of Management and Budget Circular: A-127, "Financial Management Systems," July 23, 1993
- ◆ Computer Fraud and Abuse Act of 1986, Public Law 99-474, 18 U.S.C. 1030
- ◆ Computer Security Act of 1987, Public Law 100-235, 40 U.S.C. 759
- ◆ National Institute of Standards and Technology (NIST) Special Publications
 - SPEC PUB 800-12—Introduction to Computer Security: The NIST Handbook, October 1995
 - SPEC PUB 800-14—Generally Accepted Principles and Practices for Securing Information Technology Systems, June 1996
 - SPEC PUB 800-18—Guide for Developing Security Plans for Information Technology Systems, December 1998
 - SPEC PUB 800-26, Security Self-Assessment Guide for Information Technology Systems, November 2001
 - SPEC PUB 800-30, Risk Assessment Guide for Information Technology Systems, January 2002
 - SPEC PUB 800-34, Contingency Planning Guide for Information Technology Systems, June 2002
 - SPEC PUB 800-47, Security Guide for Interconnecting Information Technology Systems, September 2002

- ◆ Computer Crime Act of 1984
- ◆ Computer Matching and Privacy Protection Act of 1986, P.L. 101-56
- ◆ DOI Departmental Manual 376—Chapter 19 Information Technology Security Program, April 15, 2002 (New)
- ◆ DOI Information Technology Security Plan (ITSP), Version 2.0, April 15, 2002 (New)
- ◆ DOI Information Technology Security Reference Handbook, September 2001
- ◆ Electronic Communications Privacy Act of 1986, PL 99-508
- ◆ FIBPS PUB 102, Guideline for Computer Security Certification and Accreditation, September 1983
- ◆ FIBPS PUB 31, Guidelines for Automated Data Processing Physical Security and Risk Management, June 1974
- ◆ FIBPS PUB 73, Guidelines for Security of Computer Applications, June 1980
- ◆ Information Technology Management Reform Act of 1996 (Clinger-Cohen Act), Division E of Public Law 104-106, 40 U.S.C. 1401
- ◆ Paperwork Reduction Act of 1978, as amended, PL 103-13, 109 Stat 163, 44 U.S.C. Ch 35.

INTERNAL CONTROLS/FIDUCIARY SECURITY

- ◆ Office of Management and Budget Circulars
 - A-123, “Management, Accountability and Control”
 - A-130, “Management of Federal Information Resources”, February 8, 1996
- ◆ Computer Security Act of 1987, Public Law 100-235, 40 U.S.C. 759
- ◆ Government Information Security Reform Act (GISRA), Title X, P.L. 106-398
- ◆ National Institute of Standards and Technology (NIST) Special Publications
 - SPEC PUB 800-12—Introduction to Computer Security: The NIST Handbook, October 1995

- SPEC PUB 800-14—Generally Accepted Principles and Practices for Securing Information Technology Systems, June 1996
- SPEC PUB 800-18—Guide for Developing Security Plans for Information Technology Systems, December 1998
- ◆ Departmental Manuals
 - 375, DM 19, Part 19—Information Technology Security Program
 - 441—Personnel Suitability and Security Requirements, Chapter 1-6
 - 444—Physical Security and Building Security, Chapter 1
- ◆ DOI System Security Plan (GSS) Guide and Template, May 31, 2002
- ◆ DOI System Security Plan (MA) Guide and Template, May 31, 2002
- ◆ Freedom of Information Act, 5 U.S.C. 552
- ◆ Privacy Act of 1974, P.L. 93-579, 5 U.S.C. 552a (1974)
- ◆ National Security Act, as amended, P.L. 102-485

RISK ASSESSMENT

- ◆ Office of Management and Budget Circular, “A-123, Management, Accountability and Control”
- ◆ National Institute of Standards and Technology (NIST) Special Publications
 - SPEC PUB 800-12—An Introduction to Computer Security: The NIST Handbook, October 1995
 - SPEC PUB 800-14—Generally Accepted Principles and Practices for Securing Information Technology Systems, June 1996
 - SPEC PUB 800-18—Guide for Developing Security Plans for Information Technology Systems, December 1998
- ◆ Departmental Manuals
 - 375—Information Technology Security Program
 - 441—Personnel Suitability and Security Requirements, Chapter 1-6
 - 444—Physical Security and Building Security, Chapter 1

- ◆ DOI Risk Assessment Guideline, April 23, 2002
- ◆ DOI Contingency Planning Guideline, April 22, 2002.

BUDGET

- ◆ Office of Management and Budget Circulars A-11, "Preparing, Submitting, and Executing the Budget," June 22, 2002.

PERFORMANCE

- ◆ Government Performance and Results Act (GPRA) of 1993, P.L. 103-62, 107 Stat., 5 U.S.C. Section 306, 31 U.S.C. 1105, 1115-1119, 3515, 9703-9704.

Appendix D

Trust Management Roles and Responsibilities

Table D-1. Roles and Responsibilities—Office of the Special Trustee for American Indians

Office/Individual	Role	Key roles	Responsibility
Special Trustee	Executes trust management role and focuses outside OST organization that includes the Secretary of the Interior, BIA directors, tribal task forces, and other stakeholders; monitors and manages the Principal Deputy Special Trustee; oversees management of the Trust Review and Audit, Trust External Affairs, Director, Budget, Finance and Administration, and Chief Information Officer of OST	<ul style="list-style-type: none"> Monitor the external environment for perceived or real discontent with the trust operations Communicate with all DOI offices on issues and status of CTM functions Maintain close relationship with Assistant Secretary - Indian Affairs 	<ul style="list-style-type: none"> Inform the Secretary of the Interior of all developments, positive and negative, and how the function is operating Coordinate with BIA to provide or influence products and services on issues concerning the CTM function
Principal Deputy Special Trustee	Manages OST internal operation; represents Special Trustee when the special trustee is unavailable for important meetings and external activities	<ul style="list-style-type: none"> Provide OST organization with day-to-day operational guidance Act as mediator and decision maker on trust asset issues Act in place of the Special Trustee when Special Trustee is unavailable 	<ul style="list-style-type: none"> Keep Special Trustee updated on all duties in OST Ensure accuracy and timeliness of all reports and information provided to parties external to OST Report to the Special Trustee on issues or problems that encumber the delivery of products and services to beneficiaries
Trust Review and Audit	Works directly with and reports to the Special Trustee; analyzes reports and production data for accuracy; manages contractors performing independent audits	<ul style="list-style-type: none"> Coordinate with outside contractors to assess all CTM functions performed by DOI Review and report on all aspects of CTM activities Monitor and report on corrective actions Manage external audit 	<ul style="list-style-type: none"> Perform an annual fiscal year audit of all funds held in trust by the United States for the benefit of individual Indians (25 U.S.C. 4011(c)) Develop a performance ranking system based on a review process for all offices performing trust activities Evaluate tribally managed trust programs (compact/contracted) Perform oversight of all groups involved in CTM Ensure CTM policies, regulations, and procedures are followed by all groups in CTM
Chief Information Officer	Provides the information technology infrastructure, maintenance, help desk activities, software, and hardware for OST trust activities; establishes, updates, and maintains beneficiary records on trust funds	<ul style="list-style-type: none"> Provide OST trust management systems support Coordinate with BIA and other agencies on selection of all software applications for use in trust management Coordinate and integrate database information exchange with BIA and other DOI agencies collecting data and information for trust management Coordinate with Indian trust programs to determine adequate and proper documentation for trust entries Complete and implement record retention schedules for OST Provide overall indexing and location of records, including research for OST Determine records storage requirements Communicate trust-specific functions to DOI information technology personnel responsible for selecting/using software applications for trust management purposes Provide oversight and evaluation of DOI trust computer system architecture, planning, development, implementation, and operations 	<ul style="list-style-type: none"> Supply and maintain hardware and software applications, taking advantage of information technology advances for OST Provide information technology support to the support and operations staff Develop life-cycle requirements for software and hardware Work with other agencies to establish information technology security measures Retrieve and retain all information that is necessary to render an accurate accounting of all money in the IIM trust (December 1999 order) Provide adequate controls over receipts and disbursements in OST (25 U.S.C. 162a(d)(2)) Coordinate Department agencies input to all beneficiary records concerning trust assets Work with other agencies to set policy for records management and storage of trust assets in DOI Monitor all information technology advancements in records management Work with other agencies to establish electronic record-keeping standards that comply with federal government standards

Table D-1. Roles and Responsibilities—Office of the Special Trustee for American Indians (Continued)

Office/Individual Deputy Special Trustee for Field Operations	Role	Key roles	Responsibility
Regional Trust Administrators	Manages interfaces with beneficiaries; stays on the leading edge of the OST organization Provides first-line supervision of trust officers; provides technical CTM assistance with the BIA regional directors as needed	<ul style="list-style-type: none"> ◆ Manage all field staff ◆ Manage centralized trust beneficiary call center ◆ Act as first-line supervisors of trust officers ◆ Provide technical assistance on trust matters to OST/Inbes ◆ Coordinate with Office of Regional Director for Trust Services 	<ul style="list-style-type: none"> ◆ Manage and direct all trust administrators and trust officers ◆ Ensure trust officers are trained and possess the skills required to provide dedicated CTM service to beneficiaries ◆ Set up and manage beneficiary call center; establish and enforce performance measures, and train call takers as first-line customer contacts ◆ Provide adequate staffing and supervision for trust fund management and accounting (25 U.S.C. 162a(d)(7)) ◆ Ensure trust officers are trained and competent to deliver first-rate service to trust beneficiaries ◆ Provide technical and functional assistance to trust officers as needed ◆ Ensure trust officers have the tools and means to provide effective delivery of products and services to beneficiaries
Trust Officers	Provides interaction with the trust beneficiaries	<ul style="list-style-type: none"> ◆ Act as primary contact to and for trust beneficiaries regarding their trust assets ◆ Work cooperatively with DOI staff and beneficiaries on fiduciary trust matters ◆ Review and approve fiduciary trust asset management decisions and transactions that meet high-risk criteria ◆ Serve as local collections office for all trust funds, encoding transactions, monitoring accounts receivables, and providing technical assistance on trust matters ◆ Act as primary contact for the appropriate creation, storage, and disposition of trust records 	<ul style="list-style-type: none"> ◆ Provide service and loyalty to trust accounts within responsibility ◆ Establish, implement and maintain controls over trust cash assets ◆ Provide constant coordination with agency superintendents on CTM issues ◆ Work with DOI staff to improve business operations ◆ Ensure proper documentation for trust transactions ◆ Co-sign actions of the superintendent above a determined threshold of land and natural resource management ◆ Coordinate and secure local collections ◆ Work with DOI to ensure that fiduciary trust policies, procedures, and training are followed and made available to agency staff as necessary ◆ Ensure that appropriate documentation of all fiduciary trust transactions and internal controls are in place and followed ◆ Record updated and accurate management files for tracking and reporting on beneficiary accounts

Trust Management Roles and Responsibilities

DOI Proprietary and Confidential

Table D-1. Rules and Responsibilities—Office of the Special Trustee for American Indians (Continued)

Office/Individual	Role	Key roles	Responsibility
Deputy Special Trustee for Trust Accountability	Sets policy, regulations, and procedures for a first-class CTM program	<ul style="list-style-type: none"> ◆ Manage Trust Program Management Center ◆ Manage trust regulatory, policy, and procedures ◆ Manage trust training 	<ul style="list-style-type: none"> ◆ Ensure trust regulations, policies, and procedures are within scope of acceptable CTM practices ◆ Ensure all written policies meet DOI and Federal government standards ◆ Ensure training of trust officers is comprehensive, structured, and exceeds education requirements set for accreditation of trust officials ◆ Provide adequate systems for accounting for and reporting of trust fund balances (25 U.S.C. 162a(d)(1)) ◆ Provide business processes for OST and agencies without set processes for the CTM function ◆ Monitor business processes to identify areas for reengineering to improve service delivery ◆ Review and monitor software applications for CTM for inclusion in delivery of products and services to beneficiaries
Trust Program Management Center	Manages and oversees CTM business processes	<ul style="list-style-type: none"> ◆ Manage trust reform projects ◆ Improve trust performance ◆ Reengineer processes ◆ Design and implement process design ◆ Align technology and data ◆ Coordinate universal support functions for trust processes ◆ Develop CTM business strategy ◆ Guide risk management <ul style="list-style-type: none"> • Train and monitor for internal risk management • Prepare and follow up on reports and findings 	<ul style="list-style-type: none"> ◆ Establish consistent, written policies and procedures for trust fund management and accounting (25 U.S.C. 162a(d)(6)) ◆ Establish written policies and procedures for collecting from outside sources missing information necessary to render an accurate accounting of the IIM trust (December 1999 order) ◆ Establish written policies and procedures for retention of IIM-related trust documents necessary to render accurate accounting of the IIM trust (December 1999 order) ◆ Establish written policies and procedures for computer and business systems architecture necessary to render an accurate accounting of the IIM trust (December 1999 order) ◆ Establish written policies and procedures for staffing of trust management functions necessary to render an accurate accounting of the IIM trust (December 1999 order) ◆ Oversee all written Department regulations, policies, and procedures concerning the function of CTM ◆ Ensure that all Department groups involved in CTM receive training on regulations, policies, and procedures and thoroughly understand the intent and purpose of the written documents ◆ Provide all Department groups with assistance interpreting documentation concerning CTM
Trust Regulatory, Policy, and Procedures	Develops all written correspondence on CTM	<ul style="list-style-type: none"> ◆ Develop and coordinate regulations ◆ Promulgate and integrate trust policy ◆ Coordinate trust procedures 	<ul style="list-style-type: none"> ◆ Provide training for trust fund management and accounting (25 U.S.C. 162a(d)(7)) ◆ Research and develop tailored training programs for management of trust assets ◆ Maintain training records for all individuals who require accreditation ◆ Provide regularly scheduled refreshers/professional development training
Trust Training	Trains all individuals in CTM rules	<ul style="list-style-type: none"> ◆ Develop and coordinate trust training ◆ Manage trust staff accreditation 	<ul style="list-style-type: none"> ◆ Provide training for trust fund management and accounting (25 U.S.C. 162a(d)(7)) ◆ Research and develop tailored training programs for management of trust assets ◆ Maintain training records for all individuals who require accreditation ◆ Provide regularly scheduled refreshers/professional development training

Table D-1. Roles and Responsibilities—Office of the Special Trustee for American Indians (Continued)

Office/Individual	Role	Key Roles	Responsibility
Deputy Special Trustee for Trust Services	Provides beneficiary trust records and trust fund management, investment services	<ul style="list-style-type: none"> ● Manage Office of Trust Funds Management ● Manage investment services ● Reconcile and report on trust fund actions 	<ul style="list-style-type: none"> ◆ Ensure accounting function for CTM is accurate, current, and includes a complete record of beneficiary trust activities ◆ Maintain active management of all investment actions within the Department for beneficiaries ◆ Reconcile and report on trust fund actions
Office of Trust Funds Management	Collects, records, and disburses beneficiary trust assets	<ul style="list-style-type: none"> ◆ Provide centralized accounting services ◆ Make collections <ul style="list-style-type: none"> • Accounts receivable • Lock box ◆ Provide accounting data-entry quality assurance ◆ Make fund disbursements 	<ul style="list-style-type: none"> ◆ Provide plaintiffs an accurate accounting of all money in the IIM trust held for the benefit of plaintiffs, without regard to when the funds were deposited (December 1999 order; 25 U.S.C. 4011(a)) ◆ Account for daily and annual balance of all funds held in trust by the United States for the benefit of individual Indians (25 U.S.C. 4011(a)) ◆ Determine accurate cash balances (25 U.S.C. 162a(d)(4)) ◆ Provide and maintain all accounting service for beneficiaries ◆ Provide direct coordination and interface with the custodian for investment of trust assets
Office of Reporting and Reconciliation	Provides internal and external reporting and reconciliation of assets and funds	<ul style="list-style-type: none"> ● Provide reconciliation of beneficiary accounts for trust asset management accuracy ◆ Provide reports to DOI, trust administrators, trust officers, beneficiaries, and federal offices on individual and tribal trust accounts 	<ul style="list-style-type: none"> ◆ Provide periodic statement of performance at the end of every calendar quarter to each IIM account holder that identifies <ul style="list-style-type: none"> • source, type, and status of funds • beginning balance • gains and losses • receipts and disbursements • ending balance (25 U.S.C. 4011(b)) ◆ Provide periodic, timely reconciliation to ensure accuracy of accounts (25 U.S.C. 162a(f)(3)) ◆ Prepare and supply account holders with periodic statements of their account performance and balances (25 U.S.C. 162a(f)(5)) ◆ Provide up-to-date financial reports to beneficiaries and federal offices

Table D-2. Roles and Responsibilities—Bureau of Indian Affairs

Office/Individual	Role	Key role	Responsibility
Assistant Secretary – Indian Affairs	Primary Official charged with the responsibility to administer federal Indian policy and to fulfill the federal trust responsibility for American Indian tribes, Alaska natives, and tribal organizations	<ul style="list-style-type: none"> Provide policy guidance for BIA's management and protection of trust resources Strengthen the government-to-government relationship with Indian tribes Advocates policies that support Indian Self-Determination Maintains relationship with Special Trustee for American Indians 	<ul style="list-style-type: none"> Ensure management and protection of trust resources is within scope of acceptable comprehensive trust management practices Maximize the effectiveness of program operations of the Bureau of Indian Affairs and Office of Indian Education Programs Primary departmental contact for the development and review of policy proposals and for interpreting established policies related to trust issues Conducts appropriate consultation with Indian tribes, other bureaus, the Office of the Secretary, the Solicitor, the Office of Management and Budget, other governmental agencies, Congress, and the public Supply, maintain, review, and monitor information technology for IIM, taking advantage of IT advances Establish written policies and procedures for IT architecture necessary to render an accurate accounting of the IIM trust Supply and maintain hardware and software applications, taking advantage of IT advances Provide IT support to the support and operations staff Work with other agencies to establish IT security measures Retrieve and retain all information that is necessary to render an accurate accounting of all money in the IIM trust Ensure trust management is within scope of acceptable comprehensive trust management practices
Deputy Assistant Secretary for Information Resources Management/Chief Information Officer	Manages trust information resources and information technology	<ul style="list-style-type: none"> Establish, develop, operate, and maintain information resource management and information technology (IT) policy, planning, architecture, configuration management, engineering, security, privacy, project management, development, and operations of trust systems Integrate the trust IT architecture with the DOI and federal architecture 	<ul style="list-style-type: none"> Establish, develop, operate, and maintain information resource management and information technology (IT) policy, planning, architecture, configuration management, engineering, security, privacy, project management, development, and operations of trust systems Integrate the trust IT architecture with the DOI and federal architecture
Director, Bureau of Indian Affairs	Administers all laws governing trust management functions and provides leadership and direction for the BIA	<ul style="list-style-type: none"> Provides national technical oversight and monitoring of the management and protection of BIA trust resources programs Shares responsibility for the management of tribal and individual Indian trust funds with the Special Trustee for American Indians 	<ul style="list-style-type: none"> Provides national oversight, direction, monitoring and program evaluation of the Indian land consolidation project
Director, Indian Land Consolidation Center	Manage Indian Land Consolidation Project	<ul style="list-style-type: none"> Establish land consolidation policies Develops tribal and implements cooperative agreements for land consolidation Conduct evaluations of land consolidation project contractors and BIA project staff 	<ul style="list-style-type: none"> Provides national oversight, direction, monitoring and program evaluation of the Indian land consolidation project
Deputy Director – Field Operations	Provides direction to regional offices, agencies, and field offices	<ul style="list-style-type: none"> Monitor and evaluate the performance of the regional and field offices Provide specialized and programmatic technical assistance to field offices and tribes 	<ul style="list-style-type: none"> Provides national direction for the daily operations of the regional, agency, and field offices
Deputy Director – Trust Services	Manages headquarters activities associated with the management and protection of trust and restricted lands, and natural resources	<ul style="list-style-type: none"> Oversight for Attorney Decision Makers, for the adjudication of probates of Indian trust estates 	<ul style="list-style-type: none"> National primary technical, management, and monitoring expertise for Indian trust natural resources programs
Division of Natural Resources	Provides central office management for development and protection of trust natural resources	<ul style="list-style-type: none"> Development and protection of trust natural resources 	<ul style="list-style-type: none"> Technical and policy advice for activities related to soil, water, rangeland, fish, and wildlife programs
Division of Real Estate	Provides central office management for the protection, management, utilization and probate of trust and restricted federal Indian-owned lands	<ul style="list-style-type: none"> Provides national oversight and direction for the administration and maintenance of title documentation for trust and restricted federal Indian-owned lands 	<ul style="list-style-type: none"> Provides assistance, advice, policy, oversight, monitoring and coordination for the protection, management, conservation, development of trust and restricted federal Indian-owned lands, which includes acquisition, disposal, tenure, right-of-way, permits, leasing and sales

Table D-2. Roles and Responsibilities—Bureau of Indian Affairs (Continued)

Official/Individual	Role	Key role	Responsibility
Division of Forestry	Provides management related to development and protection of trust forest resources	<ul style="list-style-type: none"> Exercises program oversight of national forestry activities to ensure that regulatory and policy requirements are followed and that sound forest management is upheld 	<ul style="list-style-type: none"> Coordinates the planning, management and protection of trust forest resources, including the national/wildland fire program
Social Worker	Determines whether an individual account should be placed in restricted/supervisory status	<ul style="list-style-type: none"> Meets with beneficiary to determine ability to manage funds 	<ul style="list-style-type: none"> Makes determination to place an account in restricted/supervisory status and approve spending plans for restrictive accounts
Division of Energy and Minerals Resources	Provides management and technical support to tribes in the development of their energy and mineral resources on trust lands	<ul style="list-style-type: none"> Coordinates Bureau energy and mineral resources activities with other governmental agencies private and tribal groups 	<ul style="list-style-type: none"> Ensures energy and mineral resources are managed within scope of acceptable comprehensive trust management practices
Regional Director/Deputy Regional Director – Trust Services	Manages day-to-day operations of BIA land and natural resources programs and Indian services programs	<ul style="list-style-type: none"> Maintain government-to-government relationship with Tribes in their regions, serves as primary point of contact for tribes Provides oversight and guidance to the agency/field office level for management and protection of the land and natural resources programs Regional point of contact with OST Provides technical oversight and assistance to Agency and field office level planning, coordination, guidance and assistance for sound trust natural resource management and protection 	<ul style="list-style-type: none"> Ensure land and natural resources are managed within scope of acceptable comprehensive trust management practices
Regional Division of Natural Resources	Provides regional management for development and protection of trust natural resources, forestry and energy and mineral resources	<ul style="list-style-type: none"> Provides regional oversight and direction for the administration and maintenance of title documentation for protection and utilization of trust and restricted federal Indian-owned lands 	<ul style="list-style-type: none"> Ensure the administration and maintenance of trust and restricted federal Indian-owned lands within the region are following regulation and policy requirements
Regional Division of Real Estate	Manage day-to-day operations of land and natural resources programs	<ul style="list-style-type: none"> Provides primary oversight for the administration and maintenance agency/field office trust programs Agency point of contact with OST Trust officers 	<ul style="list-style-type: none"> Ensure land and natural resources are managed within scope of acceptable comprehensive trust management practices
Agency Superintendent/ Deputy Agency Superintendent – Trust Services	Manage day-to-day operations of land and natural resources programs	<ul style="list-style-type: none"> Provides for the coordination, planning, management and protection of trust natural resources at the agency/field office level 	<ul style="list-style-type: none"> Ensure land and natural resources are managed within scope of acceptable comprehensive trust management practices
Agency Division of Natural Resources	Ensures the trust and restricted federal-owned lands are administered and maintained in accordance with regulations and policies	<ul style="list-style-type: none"> Provides central office management for the protection, management, utilization and probate of trust and restricted federal Indian-owned lands 	<ul style="list-style-type: none"> Provides for the administration of the activities for the protection, management, conservation, and development of trust and restricted federal-owned land, including acquisition, disposal, tenure, right of way, permits, leasing, and sales

Appendix E Abbreviations

AICPA	American Institute of Certified Public Accountants
BIA	Bureau of Indian Affairs
BLM	Bureau of Land Management
BRM	beneficiary relationship management
C.F.R.	Code of Federal Regulations
CONOPS	concept of operations
CTM	Comprehensive Trust Management
DAST	Deputy Agency Superintendent for Trust
DOI	Department of the Interior
EDS	Electronic Data Systems
FASB	Federal Accounting Standard Board
FIPS	Federal Information Processing Standard
GAO	Government Accounting Office
GAS/GAGAS	generally accepted government auditing standards
GASB	Governmental Accounting Standard Board
GISRA	Government Information Security Reform Act
GPRA	Government Performance and Results Act
GSS	General Support System
HLIP	<i>High Level Implementation Plan</i>
IG	Inspector General
IIM	Individual Indian Monies
IT	information technology
ITSP	Information Technology Security Plan
MA	major application
MMS	Minerals Management Service
NARA	National Archives and Records Administration
NIST	National Institute of Standards and Technology
OHA	Office of Hearings and Appeals

DOI Proprietary Information

OHTA	Office of Historical Trust Accounting
OITI	Office of Indian Trust Transition
OMB	Office of Management and Budget
OSM	Office of Surface Mining
OST	Office of the Special Trustee for American Indians
OTFM	Office of Trust Fund Management
SPEC PUB	special publications
TPMC	Trust Program Management Center
U.S.C.	United States Code