
APPENDIX 3

GLOSSARY OF TERMS

The following are definitions of specific terms as they are used in the report.

Adit Stamp (I-551): A stamp placed in a person's passport by an INS immigration officer to document the entry of the person into the United States.

Admission Stamp: A stamp placed in a traveler's passport that notes the immigration inspector's number and the date and port of entry into the United States. The immigration inspector completes the stamp by hand-writing the traveler's admission classification and the expiration date of the admission stamp.

Alien: Any person who is not a citizen or national of the United States.

Application to Register Permanent Resident or Adjust Status (I-485): A form used by an eligible alien to request lawful permanent residency in the United States. It contains information necessary for the INS to determine eligibility for permanent residency and requires fingerprints and the appropriate background checks.

Court Referral: A situation in which an asylum officer finds an alien's story and/or documentation provided in the original asylum interview questionable and therefore refers the alien's case to the INS court for a formal hearing.

Disclaimer of Opinion: Unavailability of sufficient competent evidence to form an opinion.

Employment Authorization Document (I-688B): An INS document issued to aliens who have been granted permission to be employed in the United States, but are not permanent residents or citizens.

External Audit Report: The results of audits and related reviews of expenditures made under Department of Justice contracts, grants, and other agreements. External audits are conducted in accordance with the Comptroller General's *Government Auditing Standards* and related professional auditing standards.

Green Card: INS Alien Registration Receipt Card (Form I-151 or Form I-551) that serves as evidence of authorized stay and employment in the United States.

Imprest Funds: Cash funds maintained locally for small purchases, employee local travel expenses, and other items.

Information: Formal accusation of a crime made by a prosecuting attorney as distinguished from an indictment handed down by a grand jury.

Internal Audit Report: The results of audits and related reviews of Department of Justice organizations, programs, functions, computer security and information technology, and financial statements. Internal audits are conducted in accordance with the Comptroller General's *Government Auditing Standards* and related professional auditing standards.

Judgment Fund: Appropriated funds used to pay final judgments, awards, compromise settlements, and interest and costs specified in judgments or otherwise authorized by law when payment is not otherwise provided for. The payment is certified by the Secretary of the Treasury, and the judgment award or settlement is payable based on various sections of the law.

Material Weakness: A failure in a system of control, or a lack of control determined by the agency head to be important enough to be reported to the President and Congress. A weakness of this type could significantly impair fulfillment of an agency's mission; deprive the public of needed services; violate statutory or regulatory requirements; significantly weaken safeguards against waste, loss, unauthorized use or misappropriation of funds, property, or other assets; and/or result in a conflict of interest.

National: A person owing a permanent allegiance to a nation.

Port of Entry: Any location in the United States or its territories that is designated as a point of entry for aliens and U.S. citizens.

Qualified Opinion: The judgment by the certified public accountant in the audit report that "except for" something, the financial statements fairly present the financial position and operating results of the component.

Quality Point Index: A management tool intended to assess the effectiveness of the USMS's fugitive apprehension program.

Questioned Cost: Cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

Recommendation that Funds be Put to Better Use: Recommendation by the OIG that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including (a) reductions in outlays; (b) deobligation of funds from programs or operations; (c) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (d) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee; (e) avoidance of unnecessary expenditures noted in pre-award reviews of contract or grant agreements; or (f) any other savings that are specifically identified.

Record of Arrival and Departure (I-94): Form provided to each nonimmigrant visitor to the United States that contains the alien's date of arrival, class of admission, and date of departure.

Recovered Funds: Government funds returned to the Department or the U.S. Treasury as the result of an investigation.

Reportable Condition: Includes matters coming to the auditor's attention that, in the auditor's judgment, should be communicated because they represent significant deficiencies in the design or operation of internal controls, which could adversely affect the entity's ability to properly report financial data.

Restitution Funds: Payments to victims of crimes or civil wrongs ordered by courts as part of a criminal sentence or civil or administrative penalty.

Supervised Release: Court-monitored supervision upon release from incarceration.

Supplant: To deliberately reduce or replace state or local funds with federal funds.

Unqualified Opinion: The judgment of the certified public accountant who has no reservation as to the fairness of the component's financial statements.

Unsupported Cost: Cost that is questioned by the OIG because the OIG found that, at the time of the audit, such cost is not supported by adequate documentation.