

# **SUPPORTING STATEMENT A FOR PAPERWORK REDUCTION ACT SUBMISSION**

## **Trust Evaluation System OMB Control Number 1035-New**

**Terms of Clearance:** None

### **Justification**

**1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection:**

The Office of the Special Trustee for American Indians (OST) is responsible for overseeing the implementation of trust reforms, trust accounting and coordination of trust policies intra-bureau-wide related to the management of Indian trust assets; see 25 U.S.C §4041. The OST, Office of Trust Review and Audit (OTRA) is responsible for performing trust examinations, evaluations and assessments of Indian trust programs and functions, pursuant to executive direction by the Secretary of the Interior. In addition, OTRA has a congressional mandate to conduct Annual Tribal Trust Evaluations for Tribes that compact trust programs, functions, services, and/or activities under P.L. 93-638 Self-Governance Compacts on behalf of the Secretary of the Interior; see 25 U.S.C. §5363 (d) (1) & (2); and enabling regulations in 25 C.F.R §1000.350. OTRA currently collects Indian trust data and documentation from Tribes and Agencies in fulfillment of performing the Indian trust examinations and Tribal trust evaluations. This collection is enabled by on-site visits to Tribes and Agencies.

OTRA is not collecting new information, but rather changing the method of collecting information from an on-site manual audit data collection method to a web-based automated audit data collection and audit management tool, called the Trust Evaluation System (TES). Currently OTRA travels to the audit location and uses a Thomas Reuters audit software solution called Auto Audit to manage the data collected in the field and the audit.. TES, a web-based tool, will be cloud hosted and will be interactive with the Auditor, Tribes and Agencies throughout the evaluation process in conducting the trust examinations, tribal trust evaluations, and trust records assessments, via the web, as desktop reviews.

OST will be collecting the same data it currently collects, but will utilize electronic questionnaires and document uploads from Agencies and Tribes, via the web in TES, to complete the evaluations and examinations it currently conducts. This method will be implemented to replace traveling to each location to conduct these audits. Some audits will be conducted on-site, but only for high-risk locations. OTRA's audit universe consists of up to 300 audits on 3-5 year audit cycle for OST, and Bureau of Indian Affairs (BIA) offices throughout the greater United States and Alaska.

**2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection. Be specific. If this collection is a form or a questionnaire, every question needs to be justified.**

This information is already being collected by the OST, Office of Trust Review and Audit (OTRA) for purposes of conducting trust examinations, trust records assessments, and tribal

trust evaluations. The collection of this data is in the form of administering trust program questionnaires, collecting copies of source documentation, and accessing trust systems for downloading trust transaction reports. All questions are justified for the purposes of examining compliance with federal laws, Indian fiduciary trust standards, and ensuring that internal controls are established by tribes and agencies to ensure the Secretaries trust responsibilities to Indians and Tribes in the management of trust programs is fulfilled; see attached questionnaires.

Currently OTRA conducts onsite-visits or remote desktop reviews (via-email) administering the attached trust program questionnaires at the Agency and Tribal locations. Tribal evaluations are conducted annually for all tribes that have a Compact Agreement with the federal government to perform trust functions and/or programs. The Agency trust examinations/records assessments are conducted on an audit cycle of 3-5 years; this is how they are selected. The OST collects data on tribal and agency trust program data, trust transaction data and trust source documentation.

The data is used to perform and complete the trust examinations, tribal trust evaluations or trust records assessments and to assess compliance with fiduciary trust standards and federal laws. Once the evaluations and trust examinations are completed, the results are reported in draft report sent to the auditee. The auditee has the opportunity to comment and provide corrective action responses. Once the responses are received from the auditee back to OTRA, OTRA incorporates the comments and corrective actions into a final report which is official released to the OST Special Trustee and copies are provided to the auditee and other interested parties.

The TES system is only allowing for the collection of the same data and information currently collected, but in an on-line in a web based environment. OTRA is not collecting new information. OTRA is conducting the data collection by administering an on-line questionnaire. See the questions in Table 2.1.

**Table 2.1 (See Attached Excel Spreadsheet uploaded to ROCIS)** – Table 2.1 itemizes the questions asked for each questionnaire and provides details on why the information is needed.

***NOTE:*** *Additional follow-up questions may need to be asked (directly related to questions outlined in the spreadsheet) by the auditors to clarify the responses provided to them. The auditor will not know in advance which specific follow-up/clarifying questions need to be asked, but they will be related to the topic questions outlined in the spreadsheet.*

**3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden and specifically how this collection meets GPEA requirements.**

The data will be collected electronically, via the Trust Evaluation System (TES), a web-based software application trust evaluation tool. The use of the system is mandatory. We anticipate 90 – 100% use of the on-line system, as all Tribes/Agencies have the ability to be contacted by email and have access to the internet.

The specific steps in this process will be:

- OST opens and creates a location case file into the web-based application, TES for either an Agency or a Tribe.

- The application trust evaluation module contains up to 30 questions for approximately 20 trust programs.
- Each auditee will receive an e-mail with passwords to access the web-based evaluation tool containing the questionnaires to complete the assessment for those trust programs applicable to their evaluation.
- Assessment questions are answered in the software application, and documentation as applicable is uploaded.
- OST will access the auditee's responses and uploaded documentation to perform a risk assessment and a trust evaluation.
- The results of the evaluation will be documented in a report which is emailed to the auditee for comment.
- Following the end of the comment period, OST then prepares and issues a final trust evaluation report, via e-mail to the OST, Special Trustee, and cc'd copies are provided to the Auditee and other government officials..

OST intends to gain efficiencies and shorten the current 3-5 year audit to a 1-3 year audit cycle, by automating this process through the use of a web-based application solution (TES).

**4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.**

OTRA has been collecting this information for the past 15 years. We ensure, where we are able, to obtain data from other government systems or access systems within the OST network to obtain some of our data. OTRA data collection is unique to our Program, as we are the only Agency that collects Tribal/Agency data on trust program performance.

**5. If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.**

This collection will not have a significant impact on small entities. We collect only the minimum information necessary to complete the Trust Evaluation. OST is making an effort to leverage technology, reduce paperwork, save travel costs, and shorten the audit cycle to a 1-3 year audit cycle by transitioning to a web-based trust evaluation tool. TES will gain efficiencies in fulfilling the Secretary's trust responsibility for ensuring fiduciary trust standards and federal laws are adhered to, and for OTRA in conducting Indian trust examinations, evaluations and trust records assessments.

**6. Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.**

OST is statutorily required to conduct annual trust evaluations on compacted tribes performing or managing Indian trust programs; see 25 C.F.R, §1000.355. OST is also bound by law and by Executive Direction to ensure Indian trust policies and procedures are consistently implemented department-wide; see also 25 U.S.C 4041. There may be legal consequences to Federal program or policy if this collection is not conducted.

**7. Explain any special circumstances that would cause an information collection to be conducted in a manner:**

- \* **Requiring respondents to report information to the agency more often than**

- quarterly;
- \* requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;
- \* requiring respondents to submit more than an original and two copies of any document;
- \* requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records, for more than three years;
- \* in connection with a statistical survey that is not designed to produce valid and reliable results that can be generalized to the universe of study;
- \* requiring the use of a statistical data classification that has not been reviewed and approved by OMB;
- \* that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or
- \* requiring respondents to submit proprietary trade secrets, or other confidential information, unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.

There are no circumstances that require us to collect the information in a manner inconsistent with OMB guidelines.

**8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and in response to the PRA statement associated with the collection over the past three years, and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.**

Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.

Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every three years — even if the collection of information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.

On May 28, 2015, we published in the Federal Register (80 FR 30485) a notice of our intent to request that OMB approve this information collection. In that notice, we solicited comments for 60 days, ending on June 25, 2015. We did not receive any comments in response to that notice.

In addition to the Federal Register notice, we consulted with the nine (9) tribes listed below in Table 8.1 who are familiar with this collection of information in order to validate our time burden estimate and asked for comments on the questions below:

- Whether or not the collection of information is necessary, including whether or not the

information will have practical utility; whether there are any questions they felt were unnecessary;

- The accuracy of our estimate of the burden for this collection of information;
- Ways to enhance the quality, utility, and clarity of the information to be collected; and,
- Ways to minimize the burden of the collection of information on respondents.

**Table 8.1 – Pilot Tribes and Representatives**

Title	Tribe/Consortium
Budge & Self Governance - Program Director	Confederated Salish Kootenai Tribe (CSKT)
Tribal Lands Department - Administrative Assistant	CSKT
Tribal Lands Department - Department Head	CSKT
Land Management Program Director	Kawerak, Inc.
Probate Specialist	Kawerak, Inc.
General Counsel	Kawerak, Inc.
Natural Resources Manager	Siletz
Environmental Planner	Siletz
Staff Attorney	Siletz
Administrative Manager	Siletz
Realty Officer	Muscogee (Creek) Nation
Assistant Realty Manager	Muscogee (Creek) Nation
Natural Resources Director	Tanana Chiefs Conference
Real Estate Appraiser	Tanana Chiefs Conference
Executive Director	Native Village of Tanana
Probate Specialist	Native Village of Tanana
Finance and Records Area Manager	Oneida Nation
Residential Leasing Specialist	Oneida Nation
Environmental Division Director	Oneida Nation
Self-Governance Coordinator	Oneida Nation
Land Management Department Director	Bristol Bay Native Association
Records Management Specialist	Bristol Bay Native Association
Information Technology Director	Salt River PMIC
General Counsel	Salt River PMIC
Self-Governance Coordinator	Salt River PMIC

Through a series of working sessions in the development of all questions, we received from the Pilot Tribes was that there were redundancies. 25 CFR 100.35 0 requires that all tribes that compact trust programs are required to be evaluated annually. Therefore, their participation in answering the questions is a legal requirement and congressional mandate. In some of the questions and/or some irrelevant or unnecessary questions. With their participation, we streamlined the questions. We obtained feedback on the number of hours each trust program would take for a tribal employee to answer.

We also collaborated with the tribes identified in Table 8.2 to solicit their input and feedback on as end users during the software development phase of the evaluation tool. We have provided presentations at all Tribal Self-Governance Conferences annually from 2014 to present. Since

the government agencies are considered internal, no collaboration was sought from them. The assessment questions were developed, and sent to the tribes for review and collaboration. We incorporated the proposed changes from the tribes into the content for the final software program.

**Table 8.2 – Additional Comments/Feedback from the Tribes**

<b>Tribe Name</b>	<b>Role</b>	<b>Comment</b>
Kawerak Tribe	Coordinator	#16 Change the acronyms of the Programs by spelling everything out. The program names should be very clear to the user.
Oneida Nation		Yup it looks completely do-able. I was anticipating mad confusion, but nope, right now it looks fairly....easy. I don't want to speak too soon.
Oneida Nation		I am assuming once it goes live, we will be able to tell for sure, but for real it looks good, Nicole went through everything and was able to upload documents and so forth.
Siletz	Employee	LTRO: drop question 13 and any other program that this question appears in
Siletz	Employee	Residential Leases: 17a and 17b redundant. Keep 17b.; Submit for review not working
Siletz	Employee	Management: Question 15 required an upload even though question 13 indicated that there were no corrective action plans
Salt River Pima Maricopa Indian Community	Overall	In the audits like the live links to the CFR referenced in the question. Need to review and make sure the links have been updated to the latest CFRs.
Salt River Pima Maricopa Indian Community	Audit Area-Agriculture	#5 Question is not clear. Encumbrances on a sublease does not need the superintendent's approval.
Salt River Pima Maricopa Indian Community	Audit Area-Agriculture	#17 What are you asking for? Is it acreage or allotments? This only takes numbers so is it tribal tracks? The field will convert to scientific number format if the number is large.
Salt River Pima Maricopa Indian Community	Audit Area-Agriculture	#18 in the question please add "to the extent required by CFRs. For example 25 CFR 162.009"
Salt River Pima Maricopa Indian Community	Audit Area-Business Lease	#10 does not make sense that if you answer yes to question 10. Why do you need to explain?
Salt River Pima Maricopa Indian Community	Audit Area-Business Lease	#17 Add "to the extend required by CFRs"
Salt River Pima Maricopa	Audit Area-Business	#18b Waiver may be in the lease.

Indian Community	Lease	Please add "where applicable"
Salt River Pima Maricopa Indian Community	Audit Area-A&D	#8 what does this mean? What is the context?
Salt River Pima Maricopa Indian Community	Audit Area-A&D	#12 what is the question? There are two questions in this on question.
Salt River Pima Maricopa Indian Community	Audit Area-A&D	a. Do you store and permanently retain all fiduciary trust records at the Tribe?
Salt River Pima Maricopa Indian Community	Audit Area-A&D	b. Do you allow such records to be moved and stored at the American Indian Records Repository at no cost to the tribe?
Salt River Pima Maricopa Indian Community	Audit Area-A&D	#18 what irrigation projects does this refer to?
Salt River Pima Maricopa Indian Community	Audit Area-A&D	#20 question is not relevant for the CFR 162.438 that is linked. The CFR does not refer to "other" landowners. It is not required by the CFR.
Salt River Pima Maricopa Indian Community	Residential Leases	#17b assumes a waiver where that is not always the case.
Salt River Pima Maricopa Indian Community	ROW	#11 two questions in one so it makes it difficult to answer.
Salt River Pima Maricopa Indian Community	ROW	#19 CFR link is out of date
Salt River Pima Maricopa Indian Community	ROW	#20 CFR link is out dated.
Salt River Pima Maricopa Indian Community	ROW	For all CRFs in ROW they need to be updated to the latest codes.
Salt River Pima Maricopa Indian Community	BPP	#7a requires an explanation and an upload. Explanation is in the uploaded document.
Salt River Pima Maricopa Indian Community	IT	Unable to complete audit for submission without question 1 being complete.
Salt River Pima Maricopa Indian Community	Audit Area-Agriculture	#4a Unable to see all comments that were entered only the last one entered.
Salt River Pima Maricopa Indian Community	Audit Area-Agriculture	#11 Upload error on a PDF file. The error would appear and then disappear. Ended up uploading a different file. Are the file requirements or size limitations? See error screen capture below.
Salt River Pima Maricopa Indian Community	Audit Area-Agriculture	#18 is this a dollar amount? If so, should be able to enter commas and have \$symbol already on display.
Salt River Pima Maricopa Indian Community	Appraisals	#9a should be able to upload without answering "No or Yes". It should auto display NO and allow for the upload. This is the same for the Audit Areas Probate, and residential lease as well as any other audit section

Salt River Pima Maricopa Indian Community	IT	#1 Not a question and can't type into repose or comment field.
Tanana Chiefs	Employee	I'm currently going through the Tribal Employee assessment module. I chose to start with Appraisals and as I'm going through the questions I have some comments. Are these 23 questions what we should expect to see in the final version, if so, some of the questions refer to "transactions" which is confusing as we're answering questions pertaining to appraisals. For instance, is TFAS relevant to appraisals", does questions #4, 5, 7, 9 pertain to appraisals?
Tanana Chiefs	Forestry	Q #5. Questions says "Superintendent's approval", however it requires Region approval by the BIA Regional Forester (I think there are other questions that refer to the Superintendent's approval when it's actually the Area Director that needs to approve the transactions).
Tanana Chiefs	Wildland Fire	Q #4. What is meant by "trust fuel acres"? Is that Forested acres? Treated acres?
Tanana Chiefs	Wildland Fire	Q. #9. Firefighters are not supported with trust related funds.

**9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.**

We do not provide payments or gifts to respondents.

**10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.**

Assurances are provided in the software opening web page. We do provide an assurance of confidentiality. Information is collected and protected in accordance with the Privacy Act (5 U.S.C. § 552a) and the Freedom of Information Act (5 U.S.C. §552). We will maintain the information in a secure System of Records "[Individual Indian Money \(IIM\) Trust Funds – Interior, OS-02](#)" (80 FR 1043, published January 8, 2015).

**11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.**



There are no sensitive questions.

**12. Provide estimates of the hour burden of the collection of information. The statement should:**

- \* Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices.
- \* If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens.
- \* Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here.

We estimate **1,280 annual responses** (80 respondents x 16 questionnaires) as we progress through the audit cycle. *Although we estimate up to 30 Federal agencies will be responding each year, we are not reporting burden for the Federal agencies; burden is reported only for the Tribal respondents.*

We estimate the annual burden hours to be **3,840 annual burden hours** (2,560 hours for reporting and 1,280 hours for recordkeeping). It takes up to 2 hours to respond to each program questionnaire (80 respondents X 2 hrs x 16 questionnaires = 2,560 hours). We estimate recordkeeping burden to be 1 hour for each questionnaire (80 respondents X 1 hr x 16 questionnaires = 1,280 hours). We based our estimates on the number of average annual OTRA engagements for Tribes and actual time data compiled by experienced OTRA auditors currently administering the questionnaires.

We estimate the total dollar value of the annual burden hours for this collection to be **\$187,315.20**. We used Table 3 of the Bureau of Labor Statistics news release [USDL-17-1646](#), December 15, 2017, Employer Costs for Employee Compensation—September 2017, which lists the hourly rate for all government workers (Tribes) as \$48.78, including benefits.

**Table 12.1 – Tribal Respondents ONLY**

Requirement	Annual Number of Respondents	Total Annual Responses	Completion Time per Response (Hours)	Total Annual Burden Hours*	Hourly Labor Costs (Incl. Benefits)	Total Dollar Value of Burden Hours
<b>Acquisition and Disposals (A&amp;D) Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	\$7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Agriculture Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Appraisals Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80

Recordkeeping			1	80	48.78	3,902.40
<b>Beneficiary Process Program (BPP) Evaluation Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Business Leases Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Forestry Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Grazing Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Land Title and Records Office Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Oil &amp; Gas Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Probate Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Residential Leases Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Rights-of-Way Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Sand &amp; Gravel Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Supervised Accounts Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Trust Management Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Wildland Fire Questionnaire</b>						
Reporting	80	1	2	160	\$48.78	7,804.80
Recordkeeping			1	80	48.78	3,902.40
<b>Total</b>	<b>1,280</b>			<b>3,840</b>		<b>\$187,315.20</b>

13. Provide an estimate of the total annual non-hour cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected in item 12.)

- \* The cost estimate should be split into two components: (a) a total capital and start-up cost component (annualized over its expected useful life) and (b) a total

operation and maintenance and purchase of services component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information (including filing fees paid for form processing). Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities.

- \* If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out information collection services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.
- \* Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government or (4) as part of customary and usual business or private practices.

There are no non-hour burden costs associated with the collection of this data. The respondents do not have to purchase equipment to respond to this collection that they wouldn't normally already been required to have in the normal course of conducting government or tribal government business.

**14. Provide estimates of annualized cost to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information.**

We estimate the projected annualized cost to the Federal government for this collection of information to be **\$2,528,812 (rounded)**. Table 14.1 shows the breakdown of the projected annual labor costs (\$1,231,406.98). Table 14.2 shows the breakdown of the projected annual non-labor costs (\$1,297,405.48).

We used the Office of Personnel Management's Salary Table [2018-AQ](#) as an average wage rate for employees Nationwide. To calculate benefits, we multiplied the hourly rate by 1.59 in accordance with the Bureau of Labor Statistics news release [USDL-17- 0321](#), dated March 17, 2017, "Employer Costs for Employee Compensation – December 2016". The time required for Federal Government employees to process and analyze the information contained in the notification will vary, but we estimate it will take an average of 1 hour per response.

**Table 14.1 – Projected Annual Labor Costs**

Position/Grade	Hourly Rate	Fully Burdened Hourly Rate (x 1.59)	Projected Hours on Collection	Estimated Annualized Costs
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Director (GS-15/05)	\$ 66.08	\$ 105.07	1040	\$109,269.89
Supervisory Auditor (GS-14/05 )	56.18	89.33	2080	185,798.50
Project Manager (GS-15/05)	66.08	105.07	1560	163,904.83
Auditor (GS-13/05)	47.54	75.59	2080	157,224.29
Auditor (GS-13/05)	47.54	75.59	2080	157,224.29
Auditor (GS-13/05)	47.54	75.59	2080	157,224.29
Auditor (GS-13/05)	47.54	75.59	2080	157,224.29
Database Manager (GS-12/05)	39.89	63.43	2080	131,924.21
IT Maintenance/Support (GS-14/05)	56.18	89.33	130	11,612.41
<b>Subtotal – Labor Costs:</b>			<b>15,210</b>	<b>\$ 1,231,406.98</b>

**Table 14.2 – Projected Annual Non-Labor Costs**

<b>Non-Labor Costs:</b>	
IT Consultant Contract	\$467,490.00
Hosting Costs	250,000.00
IT Application Developer Contract	509,685.48
Video Contract	38,069.00
CPA Contract	7,433.00
Tribal Participation Travel Costs	32,161.00
<b>Subtotal – Non-Labor Costs: \$ 1,297,405.48</b>	

**15. Explain the reasons for any program changes or adjustments in hour or cost burden.**

This is an existing collection in use without OMB approval.

**16. For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.**

Reports and results are currently and continue to distributed, via e-mail, to Tribal Officials, Government Officials, and tribal and government employees for purposes of addressing the results of the report for improvements in Indian trust operations.

**17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.**

The OMB control number and expiration date will be published with this information collection.

**18. Explain each exception to the topics of the certification statement identified in "Certification for Paperwork Reduction Act Submissions."**

No exceptions identified.