

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ELOUISE PEPION COBELL, *et al.*, :
 :
 Plaintiffs, :
 :
 v. : Civil Action No. 96-1285 (JR)
 :
 DIRK KEMPTHORNE, Secretary of :
 the Interior, *et al.*, :
 :
 Defendants. :

ORDER

The parties are hereby **ORDERED** to submit proposed findings of fact and conclusions of law no later than November 30, 2007. The proposed findings of fact should be prepared using the attached template, but the parties' submissions are not restricted to the topics listed therein. It is **SO ORDERED**.

JAMES ROBERTSON
United States District Judge

Cobell v. Kempthorne, 96-1285
Template for Proposed Findings of Fact

- I. Background/ Development of 2007 HSA Plan
 - a. Accounting systems used by DOI in the administration of IIM trust accounts; inconsistencies between agency and regional offices; destruction of documents
 - b. Predecessor historical accounting plans
 - c. IIM-related projects preceding those in the 2007 Plan (Paragraph 19 project, mass cancellation project, 20 year tribal reconciliation project, TIME project, Straw Man project, various audits, etc.)
 - d. Establishment of AIRR in Lenexa
 - e. Changes to historical accounting project reflected in 2007 Plan
 - f. Rationale for 2007 Plan

- II. Areas within the scope of the 2007 HSA Plan
 - a. Information contained within historical statements of account
 - b. Beneficiaries receiving HSAs under 2007 HSA Plan
 - c. Transactions to be reconciled under 2007 HSA Plan
 - I. Judgment/Per Capita Accounts
 - ii. Land-Based Accounts
 - 1. "Electronic Ledger Era" (1985-2000) - completed as a result of the Litigation Support Accounting project
 - 2. "Paper Ledger Era" (pre-1985)
 - d. Reconciliation process
 - I. Accounting Standards Manual
 - ii. Materials relied upon
 - iii. Systems relied upon
 - iv. Contractors involved
 - v. Error rate; definition of "error"
 - vi. Data from Eastern Region reconciliation project
 - e. Mailing HSAs to beneficiaries
 - f. Anticipated administrative appeals process
 - g. Data Completeness Validation project
 - I. DCV work completed as of Sept. 30, 2007 report
 - ii. Evidence regarding percentage of missing data restored through the DCV project thus far
 - h. Posting Test/Land-to-Dollars Test
 - I. Pilot test at Horton Agency - conclusions, limitations
 - ii. Plans for future posting tests

- I. Interest Recalculation Project
 - j. Land Title Records Office Test
- III. Areas outside the scope of the 2007 HSA Plan
- a. Account sampling (i.e., reconciliation of all transactions within sampled accounts)
 - b. Reconciliation of account balances
 - c. Reconciliation of opening balances
 - d. Reconciliation of DOI records and Treasury records
 - e. Asset statements
 - f. Special Deposit Accounts
 - g. Predecessor accounts
 - h. Probate determinations
 - I. Cadastral surveys
 - j. IIM trust funds managed by compacting/contracting tribes utilizing their own record systems
 - k. Direct pay accounts
 - l. Routine collection of third party records
 - m. Analysis of MMS systems
 - n. Administrative fees deducted from IIM accounts
 - o. Youpee escheated interests
 - p. Accounts and transactions outside the temporal scope of the HSA Plan
- IV. Cost of performing the historical accounting
- a. Cost of historical accounting work completed so far
 - b. Anticipated cost of completing 2007 HSA Plan
 - c. Estimated cost of performing the accounting demanded by the plaintiffs
 - d. Congressional appropriations for HSA work
- V. Throughput
- a. Total amount of money collected by the government on behalf of IIM beneficiaries
 - b. Total amount of money distributed to IIM beneficiaries