

## Department of the Interior Departmental Manual

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**Effective Date:** 11/12/09

**Series:** Organization

**Part 110:** Office of the Secretary

**Chapter 27:** Office of Historical Trust Accounting

**Originating Office:** Office of Historical Trust Accounting

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### 110 DM 27

**27.1 Purpose.** This chapter describes the organizational structure and of the Office of Historical Trust Accounting (OHTA). (See attached organization chart.)

**27.2 Creation/Authority.** OHTA was established by Secretary's Order 3231, dated July 10, 2001. OHTA's activities are generally governed by the American Indian Trust Fund Management Reform Act of 1994, Public Law No. 103-412.

**27.3 Mission.** The mission of OHTA is to provide historical accountings of Individual Indian Money (IIM) Trust Fund and Tribal Trust Fund accounts in a manner that satisfies the Department's fiduciary duty to account to IIM beneficiaries and tribes. The accountings will include an assessment of the accuracy of the balances in IIM and tribal accounts, reports to individual beneficiaries and tribes on the money held in trust for their benefit.

**27.4 Objectives.** OHTA's principal objectives for IIM and tribal accounting are to:

- A. Develop plans that provide details of how the historical accounting will be provided;
- B. Implement the respective plans; and
- C. Resolve the proper ownership and distribution of residual balances in IIM Trust Fund Special Deposit Accounts (SDAs).

**27.5 Responsibilities.** OHTA is responsible for organizing, directing, and executing historical accountings of IIM Trust Fund and Tribal Trust Fund accounts, and the distribution of residual balances in SDAs. OHTA carries out its responsibilities in coordination with the Office of the Special Trustee for American Indians, Office of the Solicitor (SOL), the Bureau of Indian Affairs, the Bureau of Land Management, the Minerals Management Service, the Office of Hearings and Appeals, and other bureaus and offices of the Department that have responsibility for maintaining records that evidence the historical administrative management of Indian trust assets. In coordination with SOL, OHTA also works closely with the Departments of Treasury and Justice.

**27.6 Organization and Function.** OHTA is headed by an Executive Director who reports to the Special Trustee for American Indians. The Executive Director carries out OHTA's responsibilities and serves as principal advisor to the Secretary on IIM and Tribal Trust Fund accounts. The office of the Executive Director includes the Deputy Director, responsible for day-to-day direction and oversight of OHTA Divisions; and a Chief of Staff responsible for the program managers and administrative functions. OHTA program and administrative divisions/functions consist of the following:

A. The Chief Information Officer (CIO) is responsible for OHTA's information technology (IT) management. The CIO provides advice and assistance to the Executive Director and Deputy Director to ensure that IT projects and information resources are managed in accordance with all applicable laws, regulations, OMB directives, and priorities established by Interior's Information Technology Strategic Plan.

B. The Tribal Division is responsible for providing historical accountings of Tribal Trust Fund accounts. The Tribal Division also provides accounting support, including analysis and resolution of tribal issues in support of the Department of Justice and Interior's Office of the Solicitor concerning accounting and funds-related claims in litigation or otherwise.

C. The Individual Indian Money Division is responsible for conducting historical accountings for Land-Based IIM accounts and Judgment and Per Capita IIM accounts. The Individual Indian Money Division produces Historical Statements of Account (HSAs) that are mailed to account holders.

D. The Special Deposit Accounts Division is responsible for collecting and processing financial and ownership records to allow for the proper disbursement of funds in SDAs established prior to December 31, 2002, reclassifying and/or closing the SDAs where appropriate, and recommending disbursement of residual balances. SDA field offices and staff are located in Albuquerque, NM; Portland, OR; Aberdeen, SD; and Muskogee, OK.

E. The Chief of Staff oversees the following:

(1) Program Managers serve as subject matter experts for cross-cutting activities that include data completeness validation and digitization, imaging and coding, document searches, HSA mailings, records management, and IT physical security. A field office is also located in Lenexa, KS.

(2) Administrative staff is responsible for budget, finance, procurement and contracting, personnel, property, space management, and telecommunications.