

## INDIAN AFFAIRS DIRECTIVES TRANSMITTAL SHEET

(Modified DI-416)

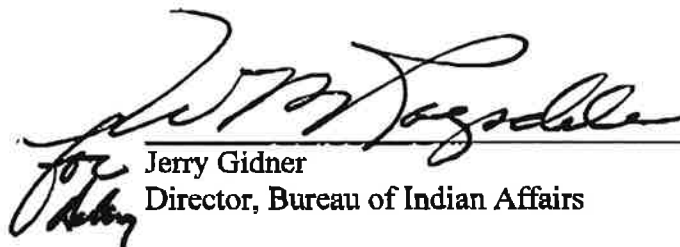
DOCUMENT IDENTIFICATION NUMBER NPM-TRUS-22	SUBJECT Trust Asset and Accounting Management System and Trust Funds Accounting System Data Interface Discrepancies Management	RELEASE NUMBER 08-13
FOR FURTHER INFORMATION Trust Services		DATE FEB 19 2008

**EXPLANATION OF MATERIAL TRANSMITTED:**

This memorandum prescribes the policy for resolving discrepancies identified as a result of the Trust Asset and Accounting Management System (TAAMS) and Trust Funds Accounting System (TFAS) daily interface for trust ownership and encumbrance data.

This policy is applicable to Indian trust programs and offices to ensure TAAMS and TFAS trust ownership and encumbrance data is kept in balance in order to distribute funds accurately and timely to trust beneficiaries. The attached procedure is necessary to implement the policy.

If you have any questions regarding this policy, contact BIA Trust Reform Liaisons, T. Parker Sando at (505) 816-1446 or Steve Graham at (505) 816-1209.



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Jerry Gidner  
Director, Bureau of Indian Affairs

**FILING INSTRUCTIONS:**

Remove: None

Insert: NPM-TRUS-22



# United States Department of the Interior

BUREAU OF INDIAN AFFAIRS  
Washington, D.C. 20240



IN REPLY REFER TO:

## National Policy Memorandum

**Bureau of Indian Affairs  
Director**

**Number: NPM-TRUS-22**

**Effective: February 19, 2008**

**Expires: February 19, 2009**

**Title: Trust Asset and Accounting Management System and Trust Funds Accounting System Data Interface Discrepancies Management**

### 1. Purpose

This memorandum prescribes the policy for resolving discrepancies identified as a result of the Trust Asset and Accounting Management System (TAAMS) and Trust Funds Accounting System (TFAS) daily interface for trust ownership and encumbrance data.

### 2. Scope

This policy is applicable to Indian trust programs and offices to ensure TAAMS and TFAS trust ownership and encumbrance data is kept in balance in order to distribute funds accurately and timely to trust beneficiaries. The attached procedure is necessary to implement the policy.

### 3. Policy

It is the policy of the Bureau of Indian Affairs (BIA) to resolve the discrepancies resulting from the daily TAAMS and TFAS interface within seven (7) business days. The discrepancies fall into five categories:

1. Account that does not exist in TFAS, but the landowner identifier (ID) has tract ownership attached in TAAMS
2. Account that is closed in TFAS, but the landowner ID has tract ownership attached in TAAMS
  - a. Non-Estate Accounts
  - b. Estate Accounts
3. Re-Issuance of Closed Account Numbers
  - a. Closed account number requested for a different individual than the original account number was assigned. It is the policy of both the Office of the Special Trustee for American Indians (OST) and BIA that a tribal or Individual Indian Money (IIM) account number cannot be reissued without the approval of the OST

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Directors of the Office of Trust Funds Management and the Office of Trust Reporting and Reconciliation; and the responsible BIA Regional Director.

4. "U/N/X", etc. account number requested for individual that already has "U/A/N/X", etc. account number
  - a. Another land based account will not be opened if one already exists on TFAS. Instead, research must be completed to determine the correct account to use. The exception for an individual having more than one land based account is if the land owner also holds a life interest.
5. Accounts that do not comply with the BIA ID Policy dated May 23, 2006.

OST staff will automatically open accounts from category 1 above. TAAMS data for non-estate account IDs where the name materially matches the name on the TFAS closed account, as defined in the OST Accounts Maintenance Desk Operating Procedures, will be automatically opened from category 2.a. above.

BIA shall take appropriate corrective actions on discrepancies identified as a result of the data interface within seven (7) business days of identification in accordance with the related procedures. Further, BIA Lockbox Liaisons shall ensure issues preventing the timely resolution of discrepancies are promptly brought to the attention of the appropriate BIA Deputy Regional Director for Trust and Office of the Special Trustee for American Indians (OST) Regional Trust Administrator for resolution.

#### **4. Roles and Responsibilities**

- A. Director, Bureau of Indian Affairs (BIA) is responsible for the development of National Policy affecting Indian lands.
- B. Deputy Bureau Director, Field Operations, BIA is responsible for overseeing the Regional Directors and dissemination of policy to them.
- C. Deputy Bureau Director, Trust Services, BIA is responsible for assisting in the dissemination of trust resource policy and information to the Regional Directors.
- D. Regional Directors, BIA are responsible for carrying out policy as directed, and for overseeing the implementation of policy either directly or via Agency Superintendents.

#### **6. Approvals**

//Signed//

Jerry Gidner  
Director, Bureau of Indian Affairs

February 19, 2008

Date

Attachment 1: Procedure for Trust Asset and Accounting Management System (TAAMS) and Trust Funds Accounting System (TFAS) Data Interface Discrepancies Management

## **Attachment 1      Procedure for Trust Asset and Accounting Management System and Trust Funds Accounting System Data Interface Discrepancies Management**

### **1. Purpose**

This procedure implements the National Policy Memorandum titled *Trust Asset and Accounting Management System and Trust Funds Accounting System Data Interface Discrepancies Management* and provides the requirements for researching and resolving discrepancies identified in the nightly data upload from the Trust Asset and Accounting Management System (TAAMS) to the Trust Funds Accounting System (TFAS). Changes entered in TAAMS for encumbrance and ownership data uploads from TAAMS to TFAS at the end of each processing day. The asset data discrepancies are reflected on the Daily Discrepancy File. If the discrepancies are not resolved and the associated TFAS accounts opened before a trust payment is received, the funds cannot be distributed to the beneficiaries.

### **2. Scope**

This procedure pertains to the Bureau of Indian Affairs (BIA) and the Office of the Special Trustee for American Indians (OST) staffs that administer trust contracts, accept payments required by the contracts, and distribute money received to the appropriate IIM or Tribal accounts. BIA Lockbox Liaisons shall ensure issues preventing the timely resolution of discrepancies are promptly brought to the attention of the appropriate BIA Deputy Regional Director for Trust and Office of the Special Trustee for American Indians (OST) Regional Trust Administrator for resolution.

### **3. Process**

**Step 1**      Identify account discrepancies in the data upload from the previous night.

**Note:** The first day a discrepancy displays on the outstanding report (i.e., Day 1), with the exception of estate accounts, only the Office of the Special Trustee for American Indians (OST) will work on resolution. Therefore, Steps 1 – 4 of the process will be performed only by OST on Day 1 with the exception of estate accounts.

OST Reporting Group will:

- Generate files and reports from the daily discrepancy file:
  - ***Accounts That Do Not Exist in TFAS (ADNE)*** - This report is a cumulative report indicating the number days an item is outstanding and displays the account numbers that need to be established on TFAS or TAAMS needs to be updated with the appropriate account number. This report includes information on the following types of discrepancies that were not resolved on Day 1:

- ***Account numbers that have already been used*** – This report displays account numbers that are no longer in the active TFAS database; however, the account number exists in the historical database. The accounts on this report are considered “re-used account numbers”.
- ***Accounts with an incorrect number format*** – This report displays account numbers that do not meet the account number format required by the BIA ID policy memorandum dated May 23, 2006.
- ***Account setups*** - This report displays the account numbers that will be established on TFAS with no further research required by OST. The accounts are set up to expedite the distribution of funds to the beneficiaries. However, by setting up the accounts, duplicate accounts may be established for individuals that have existing X/A/U/N accounts. Further research will be required by BIA to determine that the accounts are not duplicates.
- ***Accounts Closed in TFAS and Have Tract Ownership in TAAMS (Closed Accounts)*** – This report is cumulative indicating the number days an item is outstanding and displays all the accounts that are closed on TFAS.

**Note:** BIA may also need to provide address updates. If an owner address is recorded in TAAMS, BIA must forward the address to DTFA/BIC.

**Note:** The ownership data for accounts appearing on these reports has not been updated in TFAS; therefore, no distributions of income can occur until the discrepancies are resolved. The accounts on this report cause the TFAS “out of unity” error on the Stratavision income allocation reports.

- Place all reports on Stratavision by 9:00 am Mountain Time each business morning.
- Place ***Account setups*** file on the BIC shared drive.

**Note:** To avoid manual uploads of the asset data to TFAS, account discrepancies must be updated before the close of business the following business day. The asset data only recycles automatically once; i.e., one day after outstanding on the report. For example, Friday evening May 3rd changes from TAAMS upload to TFAS, Owner ID 123A123456 rejects because there is no corresponding account number on TFAS, the account will be on the ADNE report for Monday May 6. The account number is added to TFAS on Monday, May 6. No further action is needed, because the discrepancy file generated on May 3 will automatically recycle during the May 6<sup>th</sup> nightly processing.

**Step 2:**            Resolve Account Discrepancies - *Accounts to be Set Up*.

**DTFA/BIC will:**

- Retrieve the ***Accounts to be Set Up*** file from the BIC folder on the shared drive.

- Retrieve the Routine File Maintenance (RFM) blotter from the Control Desk.
- Run the OST Automated Account Setup System (OST AASS) using the *Accounts set up* file as the input file to set up the accounts.

**Note:** These accounts will be set up without further research. Using the Owner ID and the Name from the discrepancy file, the accounts will be set up as Whereabouts Unknown (WAU) with optional category 25 set to “Daily Delta Discrepancy” (code 13). The code 13 signifies that the account was set up using the asset data from TAAMS as the only source of backup.

- Verify the number of accounts on the input file matches the number of accounts set up by the AASS.
- Fill out the RFM blotter with the posting information, and sign and date the blotter.
- Turn in the blotter to the Control Desk for Post Quality Assurance (QA).

**Step 3:**      Resolve Account Discrepancies – *Closed Accounts*.

**Note:** Per the Interagency Handbook 7-4, an IIM estate account that has been closed will not be reopened unless the probate is reopened by the Deciding Official or the property that is being updated for the account holder was not included in the final probate order.

**DTEA/BIC will:**

- Retrieve the Closed Accounts Report from shared drive.
- Research all closed accounts on the report in TFAS to determine if the account can be reopened.
  - If the account is an estate account, do not reopen. Refer all estate accounts to BIA for further research.
  - Compare the name on the report to the name in TFAS to determine if a name discrepancy exists.
    - Follow guidelines in the OST Desk Operating Procedure (DOP) Volume I, Section 1.6, Process II Step 1.
  - If a name discrepancy exists, provide to BIA for research.
  - If no name discrepancy exists, continue to next instruction.

- Prepare an F-6 Reopen A Closed Account workticket to reopen the accounts identified above.
  - The accounts will be reopened in the status that the accounts had when they were closed. Modify only the beginning statement tickler date as instructed on the F-6 work ticket. See the OST DP Volume I, Section 1.7, Process II for further instruction.
  - The report may be used as an attachment to the F-6 workticket to avoid preparing a workticket for each account.
- The reopened accounts will be recycled automatically as long as this step is completed on Day 1. If this is Day 2, send email to OST\_Discrepancies.

**Step 4**      *Resolve Account Discrepancies - Accounts Numbers that have Already Been Used.*

DTEA/BIC will:

- Retrieve Accounts Numbers that Have Already Been Used Report from the shared drive.
  - This report reflects IIM account numbers that have been closed and removed from the active database.
  - In accordance with OST policy 923 OM2, and BIA Policy for Trust Asset and Accounting Management System and Trust Fund Accounting System Data Interface Discrepancies Management, an IIM account number that was previously used by another individual cannot be reissued without the approval of the OST Directors of the Office of Trust Funds Management and Office of Trust Reporting and reconciliation (OTRR); and the responsible BIA Regional Director.
- Review each account using Historical Query.
- Compare the name for each account number on the list to the name on the Historical Query to determine if the names are materially the same or if the account was probated and distributed.
  - Review the account name. If the name reflects “Estate” and transaction history reflects a distribution, proceed with **Step 5**. No further research is required by OST. Provide research to BIA to follow-up.
  - Follow guidelines in OST DOP Volume I, Section 1.6, Process II Step 1 to determine if the names are materially the same.

- Proceed to the next instruction if the account has TFAS transactions; otherwise prepare an account set up workticket as described below.
- Look up the account to be set up on the OST Trust Portal in Trust Services – DELDAT – TFAS Deleted Account Info.
  - Enter the Account Number in the Account ID field.
  - If the query returns with account data, set up the account using the account information on the DELDAT query results.
  - If the query results indicate that the account was “FILECOPY”, proceed with setting up the account as a WAU account with optional code 25 = 13. The code 13 signifies that the account was set up to receive asset data from TAAMS.
- Prepare account set up worktickets to set up the accounts:
  - A-1 – using the first three digits of the account number, set-up the Administrator, Senior Admin, Branch code.
  - A1 page 2 - where Optional code 20 = 3, Optional code 25 = 13.
  - A.3 – set up as FILECOPY.
- Sign and date worktickets.
- Turn worktickets into the Control Desk for Pre QA review, encoding and Post QA review.

**Using the example from the note in Step 1, Day 2 is May 7th. Those items from May 3<sup>rd</sup> that were resolved by OST are no longer reflected on the ADNE report. The report only reflects those accounts from May 3<sup>rd</sup> that need further research. Because this is a cumulative report, current Day 1 items, that is items first added on May 7<sup>th</sup>, will also be reflected on the report. As noted above, BIA should not research the current Day 1 items because it may result in duplicate efforts by BIA and OST.**

**Step 5:** Resolve discrepancies remaining after Day 1.

BIA will:

- Retrieve the daily reports on Stratavision TRUST 3000 DAILY REPORTS\TAAMS INTERFACE.
  - For account setups:
    - Provide addresses for the owner ID's that were established. Research TAAMS to find an owner address. If one is found, forward the address to



DTFA/BIC. Updating of addresses will be a joint effort between OST and BIA.

- Research owners on TAAMS to ensure that only one land base account exists for the Individual pursuant to BIA ID policy dated May 23, 2006. To avoid account setups in this matter, set-up accounts from a probate distribution during the 75 day appeal period in accordance with current procedure, prior to the probate becoming final. Note: An individual will have more than one land base account if the individual owns a life estate interest.
- For the Discrepancy Report ADNE, review those accounts labeled “research” under the Comment heading for accounts and/or have **2 (two)** or greater in the days outstanding column.
- For Discrepancy Report Closed Account, research all accounts on the report that are 2 or more days outstanding.
- Research and resolve discrepancies. Discrepancies shall be no more than 7 days outstanding.
  - Research to determine:
    - If property was omitted when the estate was probated or
    - Fee interest was inherited.

**Note:** OST will reopen an estate account only under the two circumstances stated above. Update TAAMS ownership for the respective heirs if those two conditions are not met.

- If there is no omitted property, update TAAMS with the heirs.
- Revise ID numbers in TAAMS that do not comply with the BIA ID policy memorandum dated May 23, 2006. When changing ID numbers, coordinate with OST Field Operations to ensure the new owner ID is not reflected on the discrepancy report.
- Resolve account re-issuance concerns and ensure compliance with OST Directive Number 923 and BIA Policy for Trust Asset and Accounting Management System and Trust Fund Accounting System Data Interface Discrepancies Management (i.e., an account that existed previously for a beneficiary cannot be reused for another individual without proper management authorizations.)
  - Update TAAMS with the appropriate ID if the first ID was issued in error. If the owner ID was not in error, and the owner ID must be re-used:
    - Obtain approval from Regional Director to reuse an owner ID for another individual.

- Obtain approval signature from the Director of the Office of Trust Funds Management (OTFM) and Director of Trust Reporting and Reconciliation to re-use the owner ID. Fax the memorandum for signature to 505.816.1139.
- Resolve multiple land based owner ID's that exist for one individual. (A land owner will have more than one account if they own only a life interest in a tract of land.)
  - Update all TAAMS ownership from the ID's that will no longer be used. TFAS accounts cannot be closed while land holdings are still tied to the account.
- Provide instruction and documentation to OST Field operations to resolve the items on ADNE report or Closed Accounts Report.
  - To reopen an estate account, forward the following to OST Field Operations with the documents that show the estate is reopened:
    - Copy of letter to Office of Hearing and Appeals requesting the reopen or
    - Copy of probate order showing the deficiency or
    - Copy of the PROTRAC print screen that shows the status being changed from closed to open.
  - To correct owner IDs not in compliance with the policy, provide documentation that shows the new owner ID that will be established to correct ID that is noncompliant. If the owner ID already exists in TFAS, no further action is necessary.
  - To re-issue a previously used owner ID to another individual, forward the memorandum signed by the appropriate Regional Director, Director of OTFM and Director of Reporting and Reconciliation granting approval to re-use the Owner ID.
  - To reopen an account reflected with a name discrepancy, provide documentation that the individual is the same person.
  - To update an address, provide source documents that reflect the current address.
  - To consolidate land holdings for individuals that have land holdings reflected in more than one land based owner ID, provide the owner IDs that need to be closed and provide the owner ID that will remain open.
- Resolve rejects from OST Field operation or OST Albuquerque central offices within 3 days of the reject notice.

- Provide to the OST office that provided the reject notice the appropriate documents or update TAAMS.

**Step 6:** Submit worktickets to resolve discrepancies.

OST Field Operations will:

- Receive documentation to resolve discrepancies. Prioritize account set up discrepancies to avoid new account discrepancies.
- Review supporting documentation for completeness.
- Confirm the status has not changed in TFAS, i.e. the account is closed or account does not exist in TFAS, and is still on the discrepancy report.
  - If the account is no longer on the discrepancy report, return to BIA and request research on TAAMS to determine if the correction has already been made on TAAMS. No further action may need to be taken if the account is no longer on the report.
- Search TFAS for Names to ensure the account being set up or reopened is not for an individual that already appears to have an account. Compare names on TFAS to Names on the request.
  - When name matches are found, return to the submitter, and request confirmation that the two individuals are not the same person.
  - If BIA determines the account is for the name person, TAAMS must be updated to reflect only one ID pursuant to the BIA ID Policy dated May 23, 2006. Exception is if the owner has a life estate interest too.
- Fill out appropriate worktickets (electronic or paper).
- Fax documents to OST Control Desk for processing. Make a notation on the FAX cover sheet: "TO RESOLVE ACCT DISCREPANCY / PRIORITY ACCOUNT SET UP".
- Follow up with email to OST\_ISSUES\_TEAM if the discrepancy still exists. (Reminder: Always include the fax control number when making inquiries.)

**Step 7:** Receive worktickets from the field in order to resolve discrepancies.

The OST Control Desk will:

- Receive package to resolve discrepancies.

- Prioritize documents marked “TO RESOLVE ACCT DISCREPANCY / PRIORITY ACCOUNT SET UP” before other account setups / RFM batches.

**Step 8:** Pre QA worktickets.

OST Accounting Processing will:

- Immediately process account set up worktickets to avoid new discrepancies.
- Review supporting documentation for completeness.
- Confirm the status has not changed in TFAS. i.e. the account is closed or account does not exist in TFAS, and is still on the discrepancy report.
- Search TFAS for Names to ensure the account being set up or reopened is not for an individual that already has an account that should be utilized or corrected. Compare names on TFAS to Names on the request.
  - When duplicate names are found, return to the submitter, and confirm that the two individuals are not the same person.
  - If BIA determines the account is a duplicate, reject the transactions and notify the submitter via email.
- Sign and date the worktickets and blotter.
- Follow up to ensure the transaction is posted to TFAS.
- Send email to OST\_Discrepancies with the account number that has been updated on TFAS.
- Resubmit all checks related to the account on the discrepancy report that are in reject or outstanding status on TFR without further notification from Field Operations or the BIA, i.e. the same day the account is opened on TFAS and the asset information is recycled.
- Follow up to ensure that all discrepancies processed the previous day are no longer on the discrepancy report.

**Step 9:** Update file to TFAS.

Reporting and Reconciliation will:

- Receive emails.

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- Update the upload file with asset data for accounts that are resolved and added to TFAS throughout the day, i.e. the same day email notifications are received.