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Reconciling conflict: The role of accounting in the American Indian Trust Fund debacle

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ABSTRACT

In 1887, the United States Congress broke American Indian Tribal lands into allotments which it held and controlled "on behalf" of individual American Indians in trust funds. The following century has been marked by allegations of fraud, mismanagement and accounting failures prompting repeated calls for reform, none very successful. As a result, neither the federal government nor trust holders themselves are sure whether the account balances are $7 or $100 billion currently.

In 1994, Congress passed yet another attempt to reconcile the American Indian Trusts. This time, legislation spelled out the responsibility of the Secretary of the Interior (the department in charge of the trust accounts) to provide a complete "historical" accounting including accurate reports of balances, and to ensure that future payments of principal and interest were accurate and timely. More than 10 years later, the Interior reported its progress in a 24-page brochure that defended the Interior's narrowed definition of "historical" and its decision to limit its reconciliation to accounts that were open on 1994 or later. In the brochure, the Interior argued that its limited definition of historical and any other shortcoming in the Interior's efforts were acceptable given the cost of a more complete accounting. Finally, the brochure argued that the Interior Department had fulfilled its role as trustee and, as such, is the good guy in the conflict over these accounts. It is the Interior's American Indian Trust holders who are unreasonable troublemakers.

In this paper, we examine the Interior's brochure and locate it within the larger conflicted relations between American Indians and the federal government. We are interested in the Interior's narrow vision of historical accounting, and the role this narrowness might play in deepening or resolving centuries long conflicts. We argue that the brochure provides an example of how parties in dispute over economic resources may attempt to frame or control the accounting process itself as a way to control those conflicts and limit the possible meanings that could be accorded to accountability within a particular set of relations. This episode illustrates how the ability to frame accounting definitions, formulations, and boundaries becomes a powerful means of controlling the final allocation of both dollars and political privilege. We conclude by accentuating the limitations of accounting in restoring a sense of justice and "balance" to relationships that embody uneven access to power and long-standing conflicts over economic claims.

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In 1994, the United States Congress passed "The American Indian Trust Fund Management Act" (108 Stat. 4239). Congress viewed the 1994 Act as its final attempt to resolve issues surrounding trust accounts that the federal government has

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overseen for more than 100 years. Congress intended this Act to determine conclusively the number, ownership and size of the American Indian Trust Fund accounts, which it acknowledges number somewhere between 225,000 to 500,000 accounts with total balances of as much as $100 billion (Interior, 2007). Although the 1994 Act was entitled a "management" Act, it focused on improving accounting controls and reporting rather than managing the leases underlying these trusts. The 1994 Act gave the Secretary of the Interior (the federal department responsible for the trust accounts) the responsibility to accurately report balances for all American Indian Trust Accounts and to ensure that future payments of principal and interest were appropriate and timely.

Ten years after its passage, Interior published a 24-page brochure describing and justifying its progress in meeting the 1994 Act's requirements. Entitled "Historical Accounting for Individual Indian Monies: A Progress Report" (2005), the brochure began with a short statement from Gail Norton, the Department of the Interior's Secretary: "I am very proud of the historical accounting work Interior has accomplished thus far, through its dedicated employees and an impressive group of outside contractors" (Interior, 2005, 1). The report then described the Interior's efforts to meet its obligations and fulfill the 1994 Act's requirements.

Many American Indian Trust Fund holders challenged statements in the brochure and were openly suspicious of the motives behind its publication. Indeed, the findings and viewpoints provided by Interior within the brochure have remained points of sharp debate and continue to be litigated in U.S. courts.

We believe that this episode warrants examination for two primary reasons. First, it is important because of the injustice inherent in denying essential economic resources to American Indians through over 100 years of trust fund mismanagement. Second, Interior's efforts to frame the debate over the trusts as an accounting dispute has had significant consequences; it has distracted the parties involved from examining how the underlying mineral, gas and timber assets have been leased and to whom. In other words, it allowed the federal government to limit how and for what it could be held accountable.

The ability to frame particular contests in accounting terms, however, does not happen in a vacuum nor are the affects of this framing guaranteed. Indeed, although conflicts between trust holders and the federal government occurred frequently in the past, this episode is distinctive. In particular, the economic, political, and social resources the parties brought to bear were significantly different than those available historically, and yet Interior's responsibility to account for the trusts has remained relatively limited.

We use the work of Pierre Bourdieu to examine how the federal government, through Interior, was able to define accountability very narrowly and then used this narrow definition to pre-empt American Indian attempts to recover economic resources. In other words, we consider how changing forms of capital enabled Interior to construct, promote and sustain the notions of accountability contained within the brochure, and then use this discourse to the disadvantage of trust holders.

The Interior's brochure covers four basic themes or arguments. First, the Interior defends its claim that it can provide accurate historical balances for all American Indian Trust Funds. Second, throughout the brochure, the Interior promotes an extremely narrow definition of the term "historical", limiting the Department's reconciliation activities to accounts that were open in 1994 (the date of the Act) or later. Third, the brochure argues that the Department's narrow definition of historical and other shortcomings in Interior's efforts are acceptable given the cost of a more complete accounting. Finally, the brochure implicitly represents the federal government as having fulfilled its role as trustee and, thus portrays Interior's detractors as unreasonable troublemakers.

The brochure provides a clear and concise example of how parties involved in disputes over economic (and indirectly political) resources may attempt to frame or control the accounting process *itself* as a way to control or manage those conflicts and to limit the possible significances that can be accorded to accountability between such parties. In other words, this episode illustrates how dominion over accounting definitions, formulations, and boundaries, and the right to define the adequacy of a particular "historical accounting" become powerful means of controlling the final allocation of both dollars and political privilege as well as frame the historical obligations and accountability owed by the federal government to the trust fund holders.

The remainder of the paper is organized as follows. In the next section, we briefly examine the concept of accountability and review some prior research on the connections between accounting and Native peoples. We also outline the basic premises of Bourdieu's theoretical framework and its application to this episode. We then provide a brief history of the Indian Trusts, locating them within the larger history of government relations with American Indians. We next conduct a detailed examination of the themes developed and definitions advocated in the Interior's 2005 brochure, and contrast these with other views. Finally, we examine the consequences of these conflicting views and draw conclusions.

1. Accountability, accounting and Bourdieu

Accountability concerns cross many different literatures, both academic and popular. The concept appears in such diverse arenas as marketing, public administration, accounting, corporate social responsibility, and risk management. Frequently, accountability is connected to transparency and it is argued that transparency can be achieved through the production of various kinds of reports. It is further presumed that these reports will induce entities or individuals to behave in desired ways. Consider the following examples. In *Global Governance and Public Accountability*, Held and Koenig-Archibugi (2005) maintain that "effective accountability requires mechanisms for steady and reliable information and communication between decision-makers and stakeholders." Rothstein et al. (2006) repeatedly link accountability with transparency and/or scrutiny in their discussion of the regulation of societal and institutional risks. They maintain that "increasing external transparency

and accountability have exposed organizational behavior in the public and private sectors to wider audiences of spectators and quasi-controllers". The corporate social responsibility literature stresses the importance of transparency in ensuring accountability. Gray (1992, 41) has defined accountability as "concerned with the right to receive information and the duty to supply it." Calland (2007) argues that greater transparency is needed from the profit making sector to better assess the impacts of the privatization of governmental service.

These examples equate the production of accounting reports with transparency and thus, the production of accountability. We argue that this conception of accountability is dangerously narrow. Our research illustrates how equating accountability and the production of accounting reports may perpetuate injustices in situations of unequal access to various forms of capital.[1] In making this claim, we maintain that accountability does not, and perhaps should not, take the same shape or definition in all contexts. Instead accountability is a relational, contextual, negotiable, flexible, and frequently contested concept (Oakes and Young, 2008); its final formulation will have power implications for those involved. This case illustrates how focusing on accounting reports can limit and inhibit what is understood as accountability within a particular context or field.

We further argue that the work of Pierre Bourdieu with his focus on cultural, social and symbolic capital – the forces that frame discussions of accountability and transparency – directs us to pay particular attention to the mobilization of these forms of capital within the field of the state. Unlike theorists who view the state as having firm or semi-firm structures that would provide a predictable framework for understanding this episode (Hay and Lister, 2006), Bourdieu describes the state as a field in which various forms of capital are concentrated; the state becomes a field of particular importance because of this concentration. For this episode, all of Bourdieu's notions of capital are important (Bourdieu, 1980; Coudry, 2004). Any location where accounting or accountability becomes central is a contested field in which struggles over symbolic and cultural capital are inevitable. Following Bourdieu, we use symbolic capital to indicate the ability to generate and control the discourse around accountability; cultural capital refers to the ability to use that discourse with authority and ease. Bourdieu's theory also requires us to consider the concentration and interactions of other forms of capital. For example, struggles over economic capital pervade this episode, particularly efforts to control timber and oil lands. Bourdieu directs us to note and reckon with the central role that economic resources played in the formation of these trusts, and in the current contest over the billions of dollars that trust holders believe are owed to them. Further, the ability of Native Americans to generate and control economic resources enabled them to sustain a long legal challenge that would have been beyond their means earlier. Therefore, Bourdieu's work necessitates that we interweave the struggle over symbolic capital with the struggle over these economic resources.

Bourdieu's work also requires that we consider the importance of both political and social capital. Here, political capital is important because of the historical inability of Native Americans to mobilize the votes necessary to gain or sustain visibility in the eyes of the federal government. Further, social capital cannot be ignored because of the powerful nature of the professional voice and claims to expertise within struggles over accountability that focus on accounting. Bourdieu does not theorize a particular relationship between various forms of capital and the institutional workings of the state. Instead, his work requires us to pay attention to the resources various parties bring to a field that is constantly shifting and in which outcomes are never completely predictable.

In previous research, accounting and accountability practices have been theorized as promoting action at a distance. Neu (2000a, 2000b) and Neu and Heincke (2004) have employed the concept of governmentality to understand the ways in which accounting contributed to the cultural and physical genocide of First Nation's peoples in Canada and Mexico. They consider the mechanisms through which governmental policies were translated into concrete administrative practices that altered the lives of Native peoples. Accounting facilitated these changes by bringing back information about these peoples to a distant administrative center. Other research has also considered the impacts of Western accounting and accountability techniques upon aboriginal peoples. For example, Greer and Patel (2000) have provided extensive evidence about the effects of financial accounting techniques on indigenous organizations. In these various studies, accounting was a concrete presence and an active technology employed by bureaucrats to control the behavior. Our work contributes to this body of research in that it emphasizes the devastating implications possible when accountability is equated with producing accounting reports.[2]

2. A long and troubled history

2.1. The formation of the trusts

The American Indian Trust Fund Accounts are representative of the long and troubled relations between North American indigenous tribes and the European immigrants who settled the United States of America. In the majority of cases, the trust accounts result from land holdings being managed by the federal government "on behalf" of their tribal or individual owners. These lands were part of what Prucha (1984) characterized as the liquidation of Indian Territory that began upon European contact. This liquidation was first accomplished through a cycle of warfare, accommodation through treaties, and further

[1] Our paper provides an empirical example to illustrate the theoretical arguments forwarded by Roberts (1991, 2003).

[2] Other authors (e.g., Gibson, 2000) have considered the ways in which the beliefs and values of Aboriginal societies might help Westerners to rethink accountability.

warfare (Deloria and Lytle, 1983). In the late 1880s, land confiscation became more bureaucratic as European Americans, dissatisfied with existing treaty limitations, encroached further upon Indian Territory (now largely Oklahoma) and the Dakotas in search of land or minerals (Prucha, 1984). To facilitate the demand for land, while also appeasing reform-minded Christians concerned with the maltreatment of American Indians, the federal government decided to allot communally held tribal lands to individual tribal members. This new policy replaced the earlier practice of forcibly removing tribes from their traditional lands and placing them onto reservations. This practice had "deprived Indians of their traditional economy and made them dependent upon the federal government" (quoted in 1999 Lamberth opinion Lambert Trial Tr. At 852). The newer policy was intended to serve dual purposes. First, this policy was intended to transform tribal members into "civilized" citizens who could then be assimilated into white American society. Theodore Roosevelt maintained that the policy would act as "a mighty pulverizing engine to break up the tribal masses" (quoted in Cafer, 2008). Second, this policy would make it easier for individual settlers and businessmen to purchase lands previously ceded to the tribes by treaties with the federal government.

The policy was codified in the Dawes General Allotment Act signed on February 8, 1887 (24 Stat. 119). This legislation allowed the President to divide tribal lands into individual allotments and to determine the size of individual allotments (usually 160 acres per family, 80 acres for each single person and 40 acres for each child). The Dawes Act allowed the President to purchase unalloted tribal land at whatever price he deemed reasonable. In practice, most allotment decisions were made by the local federal government agent, although in some cases tribal members selected their parcels. This policy often resulted in allotting the least useful lands to American Indians while allowing the federal government to purchase fertile lands or land with valuable minerals or timber.[3] The division and allotment of tribal lands went forward without the consent of tribal leadership, even though the allotment process conflicted with most treaties that specifically forbade ceding tribal land without the approval of adult male tribal members (Prucha, 1994).

As noted above, some reformers supported the allotment policy believing it would enable American Indians to participate in the economy as equal citizens.[4] Many worried, however, that local settlers and government agents might take advantage of American Indians who had no experience as farmers or in managing mineral rights. To reduce the possibility of exploitation, the federal government decided that it was in the American Indians' interest to serve as their guardian. Consequently, American Indians were not granted full title to their allotted lands, but instead received a limited title that reduced the rights of individuals to lease or sell their land without permission from the local federal government agent (Cafer, 2008; Deloria and Lytle, 1983). The federal government held most of the land in trust, later leasing it for grazing, timber harvesting or mining. The local government agent was authorized to decide the details of the lease, to collect payments and to approve cash disbursements to individual American Indians. Originally, the trusts were intended to be temporary; most were limited to 25 years at which point those American Indians deemed to be "competent" would receive their land title outright (Officer, 1978). However, a reversal of federal policy in the 1930s made it possible to continue the trusts in perpetuity, and many land trusts continued to be renewed today (Prucha, 1984).

The history of allotments is important because American Indians did not voluntarily enter into and could not voluntarily exit these trust arrangements.[5] Nor were the arrangements established in the ways a "normal" trust arrangement between two adults with equal rights might be. Instead these "trusts" were forced upon tribes and reflected the belief that American Indians were less than full adults who needed federal protection. As such, the trusts reflected the racism embedded in federal policies toward indigenous peoples. Further, always underlying these arrangements were European American's efforts to obtain additional land.

The consequences of the policy were swift and devastating to tribes already weakened by years of conflict, disease and the forced removal from ancestral lands. Indian agents often failed to protect the interests of Indians. As Prucha (1984) and Deloria and Lytle (1983) note, many agents were unable (or chose not to) resist the pressure from local white farmers and others who wanted to lease or purchase land. The policy resulted in the loss of millions of acres that were either taken by the federal government or purchased by European Americans in deals that seem suspect today. In 1887, it was estimated that American Indian tribes held over 100 million acres (Interior, 1987). According to the Interior's own figures, that number had fallen to less than 49 million acres in 1904 (Interior, 1905). Total lands held by American Indians and tribes decreased by almost 45% during this period (Meriam, 1928). Further, the gold and silver deposits in the Black Hills, and most of the fertile farm and ranch land of Oklahoma passed into the hands of European Americans. American Indians reacted strongly, and in some cases militantly, but their ability to resist was limited by the federal government's willingness to use military force of

[3] Indeed, Sen. Henry Teller of Colorado maintained that "the real aim of [the Dawes Act] is to get at the Indian's land and open it up for settlement" (quoted in Whitty, 2005).

[4] However, "From the Indians' point of view, Senator Dawes' experiment in social engineering was a mockery. Not only did the government fail to furnish the Indian with a plow when it gave him his allotment, it typically splintered those allotments into unmanageable islands (30 acres of timberland here, 50 acres of farmland 100 miles away)..." (Whitty, 2005).

[5] In addition to the allotments, other American Indian trusts resulted from monetary settlements and payments. For example, the federal funds used to purchase the unallotted tribal lands were not paid directly to individuals or tribes. Instead, these monies were often placed in trusts that were to be invested by the Federal Government and paid out to their holders in the form of interest. Other monies resulted from treaties or court cases that established monetary settlements to be distributed to American Indian tribes or their members either for some finite period of years or in perpetuity. According to one report, these funds amounted to $34,317,955 in 1900 (Interior, 1905).

the kind now symbolized by the massacre at Wounded Knee in 1890.[6]

By the mid-1920s, Federal policy toward American Indians again reversed course. A major study authorized by the Secretary of the Interior in 1926 found devastating poverty and ongoing theft of American Indian land. The report, called the Meriam Report after its author, prompted the federal government to enact the Indian Reorganization Act of 1934 (46 Stat. 1202), popularly known as the Wheeler or Wheeler-Howard Act. Although the Act permitted some land to be reconsolidated within tribal ownership and encouraged tribes to form elected governments to control and manage these resources, it also provided for the continuation in perpetuity of the individual trusts previously established (Prucha, 1983). For the purpose of this study, the Wheeler-Howard Act was important because it further clouded issues of control and responsibility for the American Indian Trust Funds and muddied ownership of those lands that remained in the hands of individuals.[7]

2.2. A history of accounting and management problems

Many of the trust accounts established in the 1800's continue to be managed by the federal government today despite repeated admonitions by reformers and government officials that the trusts are poorly managed (Comptroller General, 1958, 1966, 1982; Government Accountability office, 1972). Throughout the twentieth century, the federal government has acknowledged problems meeting its fiduciary responsibilities. These problems include such basic issues as identifying the owners of lands held in trust. As trust holders have died, ownership rights have become fractionalized among children and others in line to inherit. This "fractionalization" has led to individual leases being divided among many trust holders who have only a small holding, making it difficult to trace ownership. The problem of tracing ownership has been further exacerbated by long-standing backlogs at the federal offices responsible for handling probate cases. These courts have also been slow to process land sales and other land transactions. As early as 1952, the Comptroller General of the General Accounting Office (GAO) acknowledged backlogs of over 1000 requests to transfer land and over 14,000 other land transactions (Comptroller General: 1953).[8] In addition, the Comptroller General noted that the local agents responsible for disbursing funds and determining who was competent enough to receive their land titles were often confused about the relevant regulations and about their legal responsibilities (Comptroller General, 1966).[9]

Other management problems have also been documented. In 1966, the GAO found significant trust funds sitting in cash accounts that earned no interest (1966: 1). In 1972 the GAO reported that trust funds could have been invested to yield higher returns and that some investment decisions had been based on stated rather than effective interest rates (GAO, 1972). There have also been repeated accusations about the misuse of trust funds, in particular that the federal government had used these to subsidize health and education programs that should have been funded with federal tax dollars (Comptroller General, 1980). In four separate reports, the Office of the Inspector General found some agricultural lands had remained unleased and that fair market rentals and grazing fees had not been charged for other trust lands. In addition, delinquent rents were often not collected (documented in House Report, 1992) and royalties were typically collected on an honor system because the Department of the Interior had no means of identifying whether required payments were made directly to trust fund holders (also documented in House Report, 1992).

In addition to these concerns, there has been a century-long recognition that the record-keeping necessary to carry out the fiduciary duties attendant to managing these trusts had been at best faulty and, at worst, possibly criminal. Poorly staffed, regional BIA offices handled much of the record-keeping and often failed to keep adequate records. Regional offices often misplaced documentation. At other times documents were damaged because of poor storage conditions; some were even burned during the 1960s when members of the American Indian Movement occupied the Washington DC offices of the BIA (private conversation with Larry Foster in Window Rock, 2006).

The Comptroller General documented poor internal controls and record keeping in 1952, 1966, 1972, and 1982. The GAO was particularly harsh in describing the BIA's records as "so unreliable that we had to do extensive work to reconstruct basic accounting information from source documents before we could complete our detailed tests of unexpended cash advance and trust fund balances". In 1983, Interior's Office of the Inspector General also issued a report critical of the BIA trust fund management procedures. The report stated that "errors occur at every organization level involved with tribal trust funds" (4) and urged Interior to "reconcile the various systems involved in tribal trust fund accounting" as well as to "revise its accounting systems and procedures" (DOI, 1983).

[6] In 1890, United States military forces encountered the remnants of Sitting Bull's tribe on the banks of the Wounded Knee Creek in South Dakota. Although there were reports of firing on both sides and 25 U.S. soldiers were killed, 146 American Indians were killed including 84 men and boys, 44 women and 18 children. Their bodies remained exposed in the snow for several days. Photographs of the site were published in eastern newspapers and became the focus of Eastern reformers. Wounded Knee largely marked the end of the armed resistance by the Plains Indians (Prucha, 1984, 729).

[7] As a side note, the need to house the military during the war required that the departments responsible for managing American Indian Trust Funds (and other programs) were moved abruptly to Chicago causing the disruption of accounting activity and the loss of important trust documents (Harmon, 1934).

[8] In 1999, the probate backlog consisted of approximately 12,000 cases (91F. Supp. 2d 1).

[9] Confused might be a politically polite way of describing the misuse of power vested in these local agents who often operated away from any real oversight (Officer, 1978).

These long-standing accounting and control issues became connected to concerns about the effectiveness and appropriateness of government operations more generally and the potential risks attendant upon the failure to adhere to appropriate processes. In *Mitchell vs. U.S.*, the Supreme Court held that the federal government could be liable for compensation to trust fund holders in situations where it had breached its fiduciary responsibilities in the management of Indian property. Further, the 1982 passage of Federal Managers' Financial Integrity Act cast continuing light on the failures of the Interior to adequately manage American Indian Trust records and resources by requiring federal managers to review, evaluate and report on the integrity and effectiveness of management and control systems. Under this Act, several reports again documented internal control and reporting weaknesses in trust management and reporting. The DOI hired Price Waterhouse & Co. to review trust management practices who documented governmental failures to reconcile various accounts and to correct errors on a timely basis. In other reports, the entire BIA was characterized by the DOI as a material internal control weakness and was further described as unresponsive to these concerns.

The 1992 House Report, *Misplaced Trust*: *The Bureau of Indian Affairs Mismanagement of the Indian Trust Fund*, that led to the 1994 Act again cataloged a litany of continuing problems in the BIA/DOI management of the Indian Trust Funds. The depth of alarm expressed in the 1992 Report is illustrated in the following quotations:

> "Over the past 10 years, scores of reports . . .**have disclosed an appalling array of management and accountability failures by the Bureau of Indian Affairs. (emphasis added)**
>
> ". . . despite longstanding recognition and condemnation of BIAs poor performance by the Department's Office of Inspector General, the Department of the Interior has taken few steps to make BIA headquarters accountable to the account holders for shoddy administration or to implement these corrective action recommendations."
>
> "The BIAs continuing refusal to reconcile audit and certify all Indian trust fund accounts was arbitrary, capricious unreasonable and contrary to the clear congressional intent as expressed in five successive Federal laws governing the BIAs annual appropriations from 1987 to 1991."

Financial management and accountability concerns were central to the House report's recommendations. This focus mirrored wider Federal initiatives particularly those articulated in the National Performance Review (NPR) undertaken by Vice-president Gore. The NPR stressed increasing the accountability of federal government agencies and developing improved financial management systems to achieve greater accountability (Young et al., 1998).

Amidst these continuing and well documented problems, Congress passed the 1994 American Indian Trust Fund Management Act to formalize the Secretary of the Interior's responsibility to accurately report balances for all American Indian Trust Accounts, and to ensure appropriate and timely payments of principal and interest. Of its eight requirements, seven dealt with accounting. The Act called for: (1) adequate accounting for and reporting of trust fund balances historically, (2) adequate controls over future receipts and disbursements, (3) periodic, timely future reconciliations to assure the accuracy of accounts, (4) accurate cash balances going forward, (5) periodic future statements to trust fund holders of their account performance, (6) consistent written policies and procedures for trust fund management and accounting, (7) adequate staffing, supervision and accounting training for trust fund management and (8) management of resources to provide reasonable returns to fund holders. Importantly, only the eighth requirement specifically referred to management of underlying assets rather than focusing on correcting the accounting of these funds. The Act also established the Office of the Special Trustee (OST) as an advisory group for trust fund management and accounting within the Department of the Interior.

The way in which the Act sought to solve the trust problems is somewhat puzzling. Congress, recognizing the failure of previous attempts, might have enacted a political solution to remedy earlier injustices through the payment of reparations. Alternatively, Congress could have enacted an economic solution to restore losses to trust fund holders. Instead, the Act emphasized the design of accounting systems and controls in a way that seemed largely symbolic especially given Congress's failure to appropriate any funds for the operation of the OST. Further, these recommendations repeated previous Congressional directives to the Interior.

Perhaps most importantly, the focus on accounting solutions acted to define the trust fund problems as ones of poor or ineffective management rather than as intentional or unintentional fraud through which thousands of trust holders were cheated.

3. Litigation

Predictably given its past history, Interior expended little effort to meet the requirements of the 1994 legislation. Indeed, the department failed to even *request* funding to undertake the accounting required by Congress until after trust fund holders took the Interior to court. [10] This legal challenge is in part what differentiates this reform effort from earlier attempts to change trust fund management. By sustaining a significant legal challenge to Interior's failure to meet the Act's requirements, the lawsuit forced the department to react and, in part, prompted the Interior to justify its efforts in the brochure studied here.

[10] In 1996, the DOI requested on $447,00 for OST funding to develop a strategic plan (91F. Supp. 2d1).

In 1996, Eloise Cobell, a member of the Blackfeet Tribe, and several other American Indian Trust Fund holders filed suit in Federal Court demanding the full trust accounting that had been promised as early as 1899[11] and was later reaffirmed by the 1994 Act. As a young woman, Cobell had asked for an accounting of her trust fund account. Later, she recalled officials had "told her she wasn't 'capable' of understanding the accounting" (Whitty, 2005). Ms. Cobell responded by becoming an accountant and later was appointed treasurer for the Blackfeet Nation. With these actions, Cobell exemplified the increased social capital being amassed by individual Native Americans during the latter half of the 20th century.

As the case worked its way through District and, later, Appeals Court, Interior's response was slow. Although the Act reaffirmed the Interior's obligation to produce an historical accounting for trust balances, it had specified neither the method nor thoroughness required to fulfill this obligation.[12] The Interior established committees and hired consultants to study the problem and to develop accounting processes. In typical fashion, Interior produced a plethora of reports including a 1997 strategic plan and a 1998 High Level Implementation Plan for Trust Management Improvement Project but performed relatively little accounting work. Indeed, District Court Judge Royce Lamberth was so angered by Interior's slow response and its failure to produce court-ordered trust documents that the judge held Secretary of Interior Bruce Babbitt and Secretary of the Treasury Robert Rubin in contempt of court.

In 1999, Judge Lamberth stated "It would be difficult to find a more historically mismanaged federal program than the Individual Indian Money (IIM) trust" (91F. Supp. 2d 1), and found that the federal government had breached its statutory trust duties. Lamberth ordered the Interior to provide trust fund holders with "an accurate accounting of all money in the IIM trust. . .without regard to when the funds were deposited" (91F. Supp. 2d 1). Although Interior appealed this decision, the Court of Appeals subsequently upheld it (240 F.3d 1081). Following this decision, Judge Lamberth ordered Interior to file its plan for conducting an historical accounting of IIM trusts with the court no later than January 6, 2003 (226 F. Supp. 2d 1).

In 2002, Congress required Interior to provide a plan (Senate, 2002). When Interior responded, Congress answered by asking Interior Secretary Norton to "promptly consider ways to reduce the costs and the length of time necessary for an accounting. . .[including] alternative accounting methods" (Robertson opinion, 26–27). A month later, the Department issued yet another document (filed with the court) that detailed a "Historical Accounting Plan for Individual Indian Money Accounts" (2003 HSA plan). In this rendition, the Interior narrowed the scope of the proposed accounting to accounts open on or after October 25, 1994 and to transactions that occurred on or before December 31, 2000. Interior also proposed sampling transactions selectively rather than reconciling accounts fully.

Congress was now caught between two countervailing forces. On the one hand, Congress was increasingly alarmed by the ongoing litigation, especially when the Secretary of the Interior was held in contempt. On the other hand, Congress was also worried about the cost to complete the court-ordered accounting. Congress tried to stall the litigation's impact until December 31, 2004 to allow time to amend the 1994 Act and thus pre-empt the Court from defining the Act's requirements. December 31, 2004 came and went without a legislative solution, and the Interior again felt the Court's pressure to provide a historical accounting.

4. The brochure and its four themes

As the year of reprieve expired, further Court-ordered actions loomed. The Interior responded by issuing a brochure entitled "Historical Accounting for Individual Indian Monies: A Progress Report," describing their efforts thus far. Previously issued reports and plans had been produced for internal use. In contrast, this brochure with its carefully planned layout, color photographs and graphic illustrations, seemed intended for wider circulation. In effect, the brochure was generated as a form of symbolic capital as it simultaneously drew upon, narrowed and sanctioned a particular version of an existing discourse intended to influence political choices by affecting the Congressional agenda. It also was intended as a response to the court. The brochure and its assertions were reported in local and national newspapers (cf., Whitty, 2005; Harjo, 2005), were later filed with the Court[13] and were cited in subsequent congressional hearings (cf., Senate Hearings, 2005).

Four primary themes appear in the brochure. First, Interior attempts to convince the reader that the documents necessary to meet the 1994 Act and requirements of the court are available. Second, the brochure argues that Interior can complete the historical accounting project. Third, the brochure repeatedly stresses the small number and size of errors and the high cost of its efforts. These two points are used to construct a cost/benefit argument to justify Interior's narrow definition of an historical accounting. Finally, the brochure positions those who contest Interior's narrow definition of a sufficient and legitimate historical accounting as trivial, contentious and unrealistic in their demands. In the remainder of this section, we describe the matters stressed by Interior, and address intentional and/or unintentional omissions within the document.

[11] 30 Stat 495, 55th Cong. Sess. II, Ch. 545 at 1399 (1899) ("hereafter Indian agents shall account for all funds coming into their hands as custodians from any source whatever, and be responsible therefore under their official bonds." Quoted in Cobell v. Kempthorne.

[12] This summary of the various historical accounting plans relies upon the opinion published by Judge Robertson on January 30, 2008 in Cobell v. Kempthorne in Civil Action No. 96-1285(JR). See pp. 23–29.

[13] The 2005 report was filed with the court in the case of Cobell v. Kempthorne on May 31, 2007.

4.1. Theme 1: documents are available

The brochure expends considerable effort to convince the reader that the documents necessary to complete the historical accounting project are available. For example, the Secretary of the Interior's opening message asserts that "Interior's experience in conducting its accounting has revealed that a very high percentage of financial records are available. . ." (Interior, 2005, 1). The Executive Summary buttresses this point in two of its four "significant conclusions:"

> Supporting contemporaneous records *do* exist and *can* be located for a very high percentage of accounts and transactions. . .
>
> There is *no evidence* that historical records have been altered or that hackers have tampered with electronic records (Interior, 2005, 2, emphasis in original).

In addition to highlighting the availability of records in both the executive summary and the opening message, the brochure devotes an entire section to this issue. While acknowledging that records had been ". . .stored under a variety of conditions" and that many storage facilities were ". . .not optimal storage spaces," this section highlights the steps taken to mitigate these problems. It references the federal government's order in the 1950s not to destroy any "Indian records held at Federal Records Center" (Interior, 2005, 9). It reports the collection of over "120,000 boxes that contain about 250 million pages of records" (Interior, 2005, 10) and describes how trust records have been moved from various regional warehouses to a newly renovated site at Lenexa, Kansas. This site meets the strict standards of the National Archives and Records Administration and was ". . .constructed in accordance with higher standards for the preservation of archival records than any other U.S. records storage facility (Interior, 10). Photographs of neatly stacked boxes, orderly aisles of documents, and individual paper documents (some dating from the 19th century) reinforce the textual descriptions. As the brochure concludes:

> "To a very significant degree, the documents and financial records needed to conduct the historical accounting are available. Locating the necessary records is a lengthy and expensive process. . ., but the documents are accessible and most can be found" (Interior, 2005, 23).

Omitted from this careful description of records located at American Indian Records Repository is an explicit estimate of how many of these documents relate directly to trust fund activities The brochure also fails to acknowledge the number of OIG, GAO and Congressional reports detailing the missing or mishandled documents as well as Judge Lamberth's earlier conclusions that the "missing data problem is the single biggest obstacle that Interior will face in rendering an accurate accounting. . ." (91F. Supp. 2d 1). Further no reference is made to the destruction of 162 boxes of documents in 1998 and 1999 by the Treasury department.

The pristine conditions and availability of records detailed in the brochure contrast sharply with conditions documented in Court filings that described "trust records stored in puddles of water near sacks of fertilizer, as well as in wooden and corrugated metal sheds amidst gasoline canisters, tires, machinery and other debris" (224 F.R.D. 1) and ". . .several hundred boxes of records are contaminated with mold (224 F.R.D. 1).

The brochure also remains silent about earlier efforts to reconcile the trusts—efforts that had been stymied by the failure to locate needed documents. From 1992–1995, Arthur Andersen & Co. had attempted to reconcile tribal trust funds and had "encountered 'lots of missing documents"' (Robertson opinion, 37). Andersen concluded that "the problem of missing documentation within the universe of IIM trust records was more severe than within the universe of tribal trusts" (Robertson opinion, 37). The GAO also documented the pervasiveness of missing data and described how "In March 1992, BIA decided not to proceed with reconciliations of Individual Indian Money (IIM) accounts, based on its contractor's report that reconciliations of these accounts were not feasible due to the lack of supporting documentation and the level of effort and associated cost to review millions of transaction documents" (GAO, 1994). Indeed, the claims outlined in the brochure contradict Interior's own recollections: "In 1992, an international public accounting firm, hired to provide a reconciliation of the trust fund accounts, reported that 33,000 of the 252,000 financial transactions selected for the project could not be verified due to missing information for the period 1972–1992"; this missing information equated to nearly $2.4 billion of unreconciled transactions (Interior, 2007, 9).

4.2. Theme 2: the Interior is performing an historical accounting

In addition to "documenting" the availability of records, the brochure also provides a detailed recitation of the work performed in a section entitled "Historical Accounting: Results." In the executive summary, Interior had reported that more than 25,800 of 42,818 Judgment and Per Capita IIM accounts with balances at December 31, 2000 were "fully reconciled" (2). In this section the reconciliation process is described and we are told that Interior reconciled more than 51,300 Judgment and Per Capita accounts for which no differences were identified. This information is repeated on p. 14 accompanied by graphs illustrating the percentage of reconciled and unreconciled accounts that were open October 25, 1994 and December 31, 2000.

Although brochure describes the plans for assessing the accuracy of the land-based accounts, it provides no details about the work completed (14). In contrast, the brochure provides many details about the results from the $20,000,000 Litigation

Support Accounting Project mounted in response to the Cobell litigation including the collection of more than 165,000 documents (some dating back to 1914) and the testing of more than 12,500 recorded transactions (17). Interior also sampled 6000 (of the approximately 28 million) land-based account transactions that occurred during the period 1985–2000 (18) and reconciled 1785 high dollar transactions—956 disbursements and 828 deposits (19). In its concluding section, Interior maintains that the completed work has principally covered 70% of accounts "opened on or after 1985 and existing through the 1985–2000 electronic accounting system era" (23).

Through these assertions and accompanying photographs, Interior constructed an image of the historical accounting project as something they could accomplish. Further, the images and text within the brochure strengthen the assumption that the term historical is unproblematic and can be taken for granted. These images include handwritten ledger sheets and fraying leather bound record books from as far back as 1890s, as well as typed field receipts and probate notices all dated prior to 1994. In other words, images of documents likely not used to accomplish its accounting project. Again and again, the Interior describes its activities as "historical" and reinforces this idea by opening each section of the brochure with the title, "Historical Accounting."

However, a close examination of the brochure's own assertions combined with other reports indicates how problematic this definition of historical accounting is. The brochure itself refers to least three different definitions of an historical accounting including one produced by the district court in *Cobell v. Norton* that required the Interior to "document every dollar it has received and disbursed on behalf of individual Indians since 1887. . .[and to] verify the accuracy of every transaction in its individual Indian account ledgers by reference to the supporting documents" (1). Interior later narrowed this broader definition of an "historical accounting" to include only current balances by saying that it will "determine and verify the correctness of the opening balance in *today's* accounts" (5). The definition was narrowed again to only include work is "consistent with its *own* 2003 accounting plan and the funding provided by Congress" (1, emphasis added). Importantly, the 2003 plan limits the scope of history in two ways. First, only contemporary accounts are included in the project (6). In other words, the Interior interpreted the 1994 Act to require maintaining accounts and providing statements rather than reaffirming an existing obligation. Second, the Interior limited the scope of its work within these accounts to include only transactions occurring in the electronic era that began in 1985. All sampled transactions from land-based accounts were selected from this era with no transactions selected from the paper accounting era unless they occurred in the accounts of plaintiffs named in the Cobell litigation.

Despite this narrowing definition, the scope of work performed was even more limited. In the case of judgment and per capita accounts, Interior compared a sample of **posted** deposits and **posted** disbursements to supporting documents. If one transaction in one account could be reconciled, Interior assumed that the transaction was posted properly in all other accounts and also counted these accounts reconciled. In Interior's own words, "Because numerous accounts are usually associated with each Judgment or Per Capita distribution, by reconciling a payment in one account, Interior can also reconcile all the related accounts" (13). This approach is equivalent to a bank informing a customer who questions the accuracy of her bank balance that because one direct payroll deposit from her employer was found to be accurately recorded in another employee's account, all deposits are assumed to be accurate.

We agree with those who argue that the process described by the Interior could fail to detect unrecorded transactions and to assess the completeness and accuracy of recorded transactions. The work fails to trace any transactions from original documents to an individual trust account. Instead, the Interior traces recorded transactions back to source documents. This work plan cannot detect transactions that were never recorded. Similarly, Interior's plan for disbursements tests only whether disbursed funds were deducted from trust accounts and fails to test whether the disbursements were received by the appropriate individual. Finally, the narrow period examined precludes determining the accuracy of beginning balances. Instead, the plan assumes the accuracy of these balances.

The limitations we note in Interior's reconciliation plan for judgment and per capita accounts are even more pronounced for the land-based accounts:

> Reconciling Land-based accounts is more complicated than reconciling Judgment or Per Capita accounts because many more supporting documents are required to support Land-Based transactions, and locating those documents involves searching through many boxes of trust records at AIRR and in the field. Also, the ownership interest in allotted lands at the time of the receipt of the money must be determined to verify that a posted deposit is the correct amount paid to the right individual interest owner (14).

The approach outlined by the Interior to reconcile the land-based accounts – a sampling of recorded transactions – does not provide assurance that ownership records are correct (recall the significant backlog of probate cases that complicated the tracing of ownership), that payments were made as required by the lease (recall the "honor system" instituted for royalty payments) or that leases had been negotiated to obtain the best terms for trust holders.

4.3. Theme three: cost/benefit argument

Throughout the brochure, Interior argues that no evidence is available to support the existence of systemic errors in the accounting for the individual trusts. This argument first appears in Norton's opening statement: "Interior's accounting experts have uncovered no evidence of fraud or widespread systemic error in the U.S. governments' handling of the individual Indian monies accounts. . ." (Interior, 2005, 1). The argument is continued in the executive summary, "There is *no evidence*

that historical records have been altered or that hackers have tampered with electronic records" (2), and is repeated in two additional sections, Historical Accounting: Results (17) Historical Accounting: Conclusions (21).

To further bolster assertions about the absence of significant errors, Interior provides extensive details. For example, the executive summary notes "differences between supporting records and recorded transactions *are few in number*, *small in size and not widespread or systemic*" (emphasis in original, 2). The summary concludes: ". . .Interior's experts are highly confident that the difference rates for all disbursement and deposit transactions are very small, and that the vast majority of these differences are less than $10" (3). Other sections also support these assertions by providing examples including that no differences were found in more than 51,300 accounts (13), that underpayments represent .3% and .14% of the interest posted in judgment and per capita accounts, respectively (14), that. To make their findings seem precise one exception was $60.94 (17) and that differences of .4% or .02% of dollars reconciled (18). The use of these very specific and detailed numbers lend credibility to Interior's assertions and fails to acknowledge the significance of choices Interior had made earlier in the process such as sampling only from electronic transactions and ignoring transactions from the paper ledger era. Second, these details and this precision distract attention from the definition of historical accounting adopted by Interior. Placing their arguments in this form is a well established and widely used tactic to reinforce both social and symbolic capital by stressing the appearance of professionalism, expertise and precision (Oakes et al., 1994).

Interior's contention that there were few significant errors underpins Interior's implicit analysis of costs versus benefits. Secretary Norton juxtaposes the small number of errors with the "staggering" resources necessary to accomplish this task. Further, the brochure sharply contrasts these small errors with the costs of the project: ". . .[in] fiscal year 2005 Interior spent more than $100 million conducting historical accounting" (p. 23). Based upon the reported errors, the Interior asserts that it would be "too time consuming and costly" to conduct a more extensive transaction by transaction reconciliation.

Cobell (2005) explicitly refuted Interior's cost benefit arguments and limited sampling of transactions. In her response, Cobell maintained that "this report, like most of the department's assurances on this issue, is deceptively inaccurate from the beginning to end" (1). She supports this charge by noting: "The sad fact is that *the government has reconciled less than one half of one percent of the transactions and the accounts for which it is legally and morally responsible*" (p. 3, emphasis in original). In addition, she contested the generalizability of Interior's error findings. Referring to its sampling plan as "cherry picking", she states, "These choices were uniformly self-serving, looking in places where problems were least likely to be found using methodologies least likely to identify shortcomings" (3). In addition, she claims that the Interior intentionally selected "low hanging fruit" by sampling those records that were easiest to deal with and least likely to be subject to errors or fraud. Her report even problematizes the term "reconciled" by placing it within scare quotes throughout her report. Further, she contests the Interior's argument that it is providing a "good" accounting by noting that two of the reports underlying the Interior's assertions have been discredited including one by an Ernst & Young partner whose firm later disassociated itself from the report.

4.4. Theme four: the Interior department as "hero"

Within the brochure, Interior portrays itself as a hard-working, diligent department facing unreasonable and demanding critics. The department argues that its report provides "needed perspective on the allegations that have been made" (1). Interior maintains that the claims of malfeasance and fraud made by Cobell and others are false and that their claims about mismanagement are overstated. In its brochure, Interior argues that it is being held to higher standards than any other Federal financial system including Social Security. The brochure repeatedly highlights Interior's efforts to meet the requirements of the 1994 legislation and the requirements of the Court, "Interior has completed a great deal of work" including reviewing a billion pages of records and digitally imaging and coding eight million relevant pages. This view of the Interior as hard working hero is reinforced by seven strategically placed photographs of contemporary workers handling documents and six photographs of neatly stacked boxes.

5. Concluding comments

As of February 2008, the controversy over the American Indian Trust Funds continues to focus on the adequacy of accounting procedures. In the current period, the conflict has become characterized as one between the Interior as an administrative agency representing the federal government, and the federal courts representing Eloise Cobell and other American Indians. Both this formation of the conflict and the ultimate outcome may be reflective of the unequal resources that both parties are able to bring to the conflict. By resources, we mean more than economic or political assets, although both are important in that American Indians are some of the poorest and most disenfranchised U.S. Americans. They have traditionally lacked the political numbers or dollars to influence elections in most regions of the country.[14] Nor have they had they historically had the dollars to lobby Congress in their favor. As such the trust holders have lacked access to many of the processes of power available within the United States (Hardy, 1996). Over time, this has enabled the Interior to avoid making any financial restitution to the trust holders.

[14] According to the 2005 U.S. Census, American Indians comprise approximately 1% of the United States population. The state of New Mexico has the largest percentage of American Indians (10.2%).

American Indians have also lacked the social and cultural capital that would make them more central players in the United States. Although sometimes embraced in the popular culture and American sentiments, American Indians have been marginalized from mainstream media and discourse. As such, American Indians have not had the "recognition" described in the literature of Nancy Fraser Axel Honneth and others (Fraser et al., 2003); recognition that would make American Indian issues central in the media or in Congress. As our research documents, racism and colonialism lie at the origins of these trusts. Racism and colonialism have continued to shadow the federal government's management of the trusts.

Furthermore, American Indians have lacked what Bourdieu (1991) termed social capital, that is access to the education and professional status that might allow them to confront the legitimacy of the federal government's handling of these trusts. Until recently, many of those calling for reform were not tribal members or trust holders themselves. Reformers were generally European American inside and outside the government, struck by the injustice or incompetence of the Interior's trust fund management. Until recently, there were few American Indians with the needed legal or accounting education. As such, few had the institutional knowledge to challenge the federal government's "processes" or discourse. It is significant that Eloise Cobell, the author of the most sustained challenge to the federal government, is an accountant and a bank manager, and that she and the other litigants are being represented by American Indian attorneys.

The triad of limited political importance, limited recognition as significant citizens and limited social capital has made it possible for the Interior to continue to dismiss the trust holders' claims and to argue prominently that a clearly inadequate definition of a historical accounting is not only adequate but perfectly legitimate.

By selecting and privileging an accounting-based definition of accountability, the brochure and the responses to it follow a common pattern—one that often appears in disputes in which the parties appeal to the possibility of a disinterested truthful accounting in order to resolve their differences. This myth of a truthful accounting offers the hope that accounting may serve as an external, disinterested arbiter of social, political and economic disputes. In our particular case, accounting appears especially ready to act in this capacity as the accounting for trust funds appears straightforward and does not require addressing the problematic allocation and recognition issues that plague corporate financial reporting.

Although the Interior has worked diligently to establish a technical sense of accountability, the illusion of a neutral accounting solution began to fall apart almost immediately. The parties, and particularly the Interior, were unable to sustain the myth of a truthful and objective accounting. Instead, accounting became the arena of contest with Interior expending considerable time, energy and resources in an effort to control the boundaries and formulation of the accounting process and to dominate the definition of an historical accounting. Interior's brochure provides a rich example of the vacillation between embracing the myth of a truthful accounting while simultaneously waging a contest over accounting's borders. Throughout the brochure, the Interior repeatedly stresses the availability of records and argues that there is little evidence of fraud or error in the trust fund records. These claims are used to argue that an adequate, accurate, competent accounting can be provided. The document also regularizes the procedures adopted by the Interior in an effort to establish and legitimate specific boundaries around what should constitute an historical accounting.

Once the battle over the nature of accounting and the contest over the identification of appropriate documents and procedures come into view, we believe it becomes clear that this "technical" contest is not one occurring between equal parties with competing versions of events. Rather one party, in this case the Interior, stands in a privileged position—one that it has historically occupied. Once it becomes a contest, the issue of differential resources emerges and that Interior has greater access to the resources necessary to dominate any process that will define a legitimate historical accounting. Through its control of access to existing records and resources to enlist experts, Interior can draw upon significant financial and symbolic resources to support and legitimate its definition of the performance of a legitimate accounting. In other words, Interior can draw upon its resources to continue the focus upon accounting even as the possibility of a technical reconciliation fades.

Defining the contest as an accounting contest diminishes the ability of other parties to summon alternative myths and to generate other powerful meanings or discourses—i.e., sources of symbolic capital. Instead, the limited energies and resources of those trying to dispute the more powerful Interior's version are spent in contesting its definition of a legitimate and adequate accounting. For example, in their response, the Cobell litigants attempted to refute the definition and claims forwarded by the Interior. This activity continued in hearings held on the Cobell case during 2007. These hearings focused almost exclusively upon the adequacy of the Interior's definition of an historical accounting and whether such an accounting was possible. Despite the shift in resources available to American Indian Trust Holders, the ability of the federal government, through the Interior, to limit the focus of the debate remains significant. The focus on accounting facilitates ignoring the long-standing conflicts, misjudgements and injustices that developed out of the practices of land confiscation, widespread racism, the desire of European Americans to control land and resources previously ceded to American Indians through treaties with the federal government and the other particular of politics in the Western U.S.

It is noteworthy that the American Indian trust holders have been able to contest the Interior's proffered solutions through more than 15 years of intensive litigation, something that has not been done in the past. Thus, this episode is significant for the increase in social capital, and perhaps more important, the increasing tribal wealth that has resulted from gaming revenues. However, the continued inequality in political influence has allowed the Interior to separate the *management* of the trust fund accounting from the execution of the underlying leases, thus insulating the powerful and wealthy western constituents who have benefited from a lack of efforts to collect or distribute appropriate lease payments. This point was driven home when Gail Norton joined a large petroleum company upon departing from the Interior.

A more profound solution to the trust fund problem would require European Americans to address the apparent lack of will to resolve the trust relationship even when confronted by continuing and mounting evidence of mismanagement.

Although racist attitudes no doubt contributed to the continuation of these arrangements, it is also important to recognize that the lands held in trust were frequently leased at bargain rates to powerful white western constituents. The ability to grant these leases to powerful, wealthy white constituents benefited both individual agents and the politicians representing western states, a set of relationships that also underlie current federal policy towards the trusts. Indeed during the Cobell case, Judge Robertson offered the following comment, "And lurking in the background of this case, although we're not trying it in this particular trial, is the suggestion, or more than the suggestion, that less money was collected for oil and gas production on Indian lands, for example, than on other lands" (trial transcript, p. 1183).

The Interior's focus on accounting allows Americans of European descent to continue to ignore the contradictions that exist between their (and our) desires to view ourselves and our country as democratic, egalitarian, and ethical. Until these contradictions are openly dealt with and allowed to form the foundation for resolving the trust issues, there can be no reconciliation. Without this reconciliation, the federal government's handling of the trusts will continue to reflect the chasm between the American is and the American ought. No amount of accounting can change this.

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