



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

S. Smith

121621

OFFICE OF GENERAL COUNSEL

B-210017

June 8, 1983

Mr. Wallace Wasserstein
Chief Disbursing Officer
Department of Treasury

Dear Mr. Wasserstein:

Mr. Dale W. Sopper, Assistant Secretary for Management and Budget, Department of Health and Human Services, has requested that Class B Cashier Romona Poitra be relieved from liability for a \$589 imprest fund loss. For the reasons that follow, relief is granted.

The record on which the determination to deny relief was made indicates that Ms. Poitra was the agency cashier at the Puget Sound Service Unit, Portland Area Indian Health Service. The loss apparently occurred sometime between the close of business on March 27, 1980, and the next business day on March 28, 1980. The imprest fund was kept in a cash box stored inside a safe.

Ms. Poitra was responsible for an imprest fund of \$1,000. On the afternoon of March 27, 1980, she reconciled the cash and receipts she had in her safe in order to prepare a replenishment voucher. After completing the reconciliation she placed the cash box back in her safe. This was witnessed by an alternate cashier. On the morning of March 28, 1980, she found the handle of the safe slightly pushed down. When the safe was opened she found that \$589 was missing. Investigations by the Seattle offices of the U.S. Secret Service and the Federal Bureau of Investigation found no deficiencies or negligence in the handling of the imprest fund. An internal investigation by a security officer of the U.S.P.H.S. Hospital, Seattle and the District Sanitarian assigned to the Puget Sound Service Unit revealed that the security of the building appeared to be otherwise undisturbed and that the handling of the cash was in compliance with established procedures.

The General Accounting Office is authorized by 31 U.S.C. § 3527(a) (formerly 31 U.S.C. § 82a-1) to relieve an accountable officer from liability for a physical loss or deficiency if GAO concurs with the administrative determinations that the loss occurred while the accountable officer was acting in the discharge of official duties and that the loss occurred without fault or negligence on the part of the accountable officer.

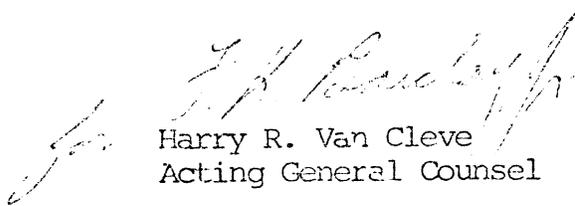
The record shows that the money disappeared while under the control of Ms. Poitra. There is no explanation as to what happened to the

theft and break-in remain unsolved. His report however, does not reflect any discredit, dishonesty, or illegal action on the part of Ms. Poitra.

There is very little evidence on the record before us. The only evidence of possible theft, aside from the fact that the money is missing, is the statement of Ms. Poitra that she found the safe handle turned down when she opened the safe to discover the loss. However, Ms. Poitra's statement corroborated by another witness is that she put the money in the safe at the closing of business the day before the loss of funds was discovered. This together with the results of the internal investigation and the FBI investigation strongly support the conclusion that a theft did occur and that Ms. Poitra did exercise due care.

In view of the above, we concur in your findings and recommendations. Accordingly, we grant the relief requested on the basis of the present record.

Sincerely yours,



Harry R. Van Cleve
Acting General Counsel