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B-159987, Sep. 21, 1966

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TO THE ADMINISTRATOR, GENERAL SERVICES ADMINISTRATION:

WE HAVE RECEIVED A LETTER FROM THE ACTING ADMINISTRATOR, GENERAL SERVICES ADMINISTRATION, ASKING THAT RELIEF BE GRANTED TO MRS. RHODA W. GORMAN FOR THE SHORTAGE OF $479.88 IN HER ACCOUNTS. THE SHORTAGE OCCURRED IN THE IMPREST FUND ADVANCED TO HER AS CLASS A CASHIER FOR THE NATIONAL COMMISSION ON FOOD MARKETING, AN AGENCY FOR WHICH GENERAL SERVICES ADMINISTRATION PERFORMS ACCOUNTING AND ADMINISTRATIVE SERVICES.

IT IS STATED THAT MRS. GORMAN ACCEPTED RESPONSIBILITY FOR THE FUND FROM HER ALTERNATE ON NOVEMBER 22, 1965, AND THAT THE LOSS APPARENTLY OCCURRED BETWEEN THAT DATE AND DECEMBER 2, 1965, ELEVEN DAYS LATER, WHEN THE SHORTAGE WAS DISCOVERED IN AN UNANNOUNCED AUDIT OF THE IMPREST FUND. IS REPORTED THAT A REEXAMINATION OF MRS. GORMAN'S REIMBURSEMENT VOUCHERS FAILED TO REVEAL ANY DISCREPANCY TO ACCOUNT FOR THE SHORTAGE. THE CASH AND OTHER ACCOUNTABILITY RECORDS WERE KEPT IN A METAL KEYLOCK CASH BOX WHICH WAS PLACED IN A COMBINATION LOCK FILE CABINET LOCATED IN THE PRIVATE OFFICE OF MRS. GORMAN. MRS. GORMAN'S OFFICE IS ACCESSIBLE ONLY BY PASSING THROUGH A RECEPTION ROOM AND SHE ADVISED THAT THE IMPREST FUND WAS NEVER UNATTENDED WHEN THE CABINET WAS UNLOCKED.

IT IS FURTHER REPORTED THAT THERE WAS NO EVIDENCE OF FORCED ENTRY INTO THE CABINET AT ANY TIME AND AN INVESTIGATION BY THE UNITED STATES SECRET SERVICE FAILED TO REVEAL ANY PERSON RESPONSIBLE FOR THE LOSS NOR DID THE INVESTIGATION OR THE ADMINISTRATIVE EXAMINATION SHOW THAT THE LOSS WAS THE RESULT OF ANY NEGLIGENCE ON THE PART OF MRS. GORMAN.

MRS. GORMAN HAS OFFERED AS A POSSIBLE EXPLANATION REGARDING THE LACK OF ANY FORCIBLE ENTRY INTO THE CABINET, THE FACT THAT WHEN THE COMBINATION LOCK CABINET WAS DELIVERED, SHE WAS NOT AWARE THAT THE COMBINATION ON THE DELIVERY TICKET WAS A STANDARD COMBINATION FOR ALL CABINETS ISSUED AND SHE DID NOT, THEREFORE, HAVE THE COMBINATION CHANGED.

SUCH BEING THE CASE IT IS OF COURSE POSSIBLE THAT SOMEONE COULD HAVE KNOWN OF SUCH STANDARD COMBINATION AND HAVE THUS GAINED ACCESS TO THE CASH BOX. HOWEVER, WE NOTE THAT THE IMPREST FUND WAS ESTABLISHED BY AN ADVANCE OF $3,000 ON MAY 26, 1965, AND WE ASSUME THAT THE CABINET WAS OBTAINED FOR THAT PURPOSE. CONSEQUENTLY, IT WOULD SEEM THAT ANYONE BEING AWARE OF THIS MATTER WOULD HAVE TAKEN ADVANTAGE OF SUCH SITUATION AT AN EARLIER DATE. IN ANY EVENT THERE IS NOTHING IN THE RECORD ESTABLISHING A LINK BETWEEN THE MISSING FUNDS AND THIS STANDARD COMBINATION LOCK MATTER NOR DOES THE RECORD CONTAIN ANY EXPLANATION WHY THE SHORTAGE HAD NOT BEEN DISCOVERED AND REPORTED BY MRS. GORMAN.

WHILE THE RECORD CONTAINS NO AFFIRMATIVE EVIDENCE OF NEGLIGENCE ON THE PART OF MRS. GORMAN THE MERE EXISTENCE OF AN UNEXPLAINED SHORTAGE IN THE FUNDS ENTRUSTED TO HER INFERS SOME NEGLIGENCE ON HER PART AND THE PRESUMPTION NATURALLY ARISES THAT SHE DID NOT EXERCISE THE DEGREE OF CARE REQUIRED OF A DISBURSING OFFICER.

ACCORDINGLY, BASED ON THE FACTS PRESENTED TO US WE ARE UNABLE TO CONCLUDE THAT THE LOSS OCCURRED WITHOUT ANY FAULT OR NEGLIGENCE ON THE PART OF MRS. GORMAN, AS MUST BE ESTABLISHED IN ORDER THAT RELIEF MAY BE GRANTED UNDER THE PROVISIONS OF 31 U.S.C. 82A-1, AND CONSEQUENTLY, THE REQUEST FOR RELIEF IS DENIED.