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B-189896 November 1, 1977

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Mr. Peter B. Bensinger, Administrator Drug Enforcement Administration Department of Justice Washington, D. C. 20537

Dear Mr. Bensinger:

This is in reply to your request that relief be granted in the amount of $3,570.21 for a loss in the impress fund account of Ms. Rosalinta Boraillo, an employee of the Drug Enforcement Administration (DEA) in the Bangkok, Thailand Regional Office.

The information submitted indicates that on September 30, 1976, Ms. Borzillo unlocked her bar-lock type filing cabinet and discovered the cash box missing. She immediately reported the incident to her supervisor. After an inspection of the premises of the Bangkok Regional Office, the loss was reported to the Treasury Department, the Federal Bureau of Investigation, and appropriate DEA officials.

You recommend that our Office relieve My. Borzillo of liability for the missing funds under 31 U.S.C. 82a-1 (1970), which provides in pertinent part as follows:

"The General Accounting Office is authorized, after consideration of the pertinent findings and if in concurrence with the determinations and recommendations of the head of the department or independent establishment concerned, to relieve any disbursing or other accountable officer or agent * * * charged with responsibility on account of physical loss or deficiency of Government funds, vouchers, records, checks, securities, or papers in his charge * * * if the head of the department or independent establishment determines (1) that such loss or deficiency occurred while such officer or agent was acting in the discharge of his official duties, or thatc such loss or deficiency occurred by reason of the act or "omission of a subordinate of such officer or agent; and (2) that such loss or deficiency occurred without fault or negligence on the part of such officer or agent."

The disappearance of the entire cash box indicates that the loss was probably due to theft.

There was no consensus within the Board of Investigation convened by DEA as to when, how, or under what circumstances the cash box containing imprest funds disappeared. The investigative report indicates that Ms. Borzillo stored the funds entrusted to her in a safe until some time prior to September 27, 1976, when she transferred storage of the funds to a bar- lock type file cabinet

because another employee had the combination to the safe and thus access to the funds. Ms. Borzillo stated that she counted the cash, placed the cash box in the file cabinet, and locked the locked the cabinet prior to the loss. However, it was the practice in the Bangkok Regional Office for the Regional Director's secretary to maintain a log of all safe and bar-lock combinations. This log was made available for employees to obtain combinations when required. The Board of Investigation found such a practice to constitute a clear breach of security which could have resulted in the compromise of the combination to the file cabinet where the funds were stored.

It appears that it may have been possible for other employees to obtain the combination to the bar-lock cabinet and remove the cash box while Ms. Borzillo was on sick leave the day prior to discovering the loss. We have frequently relieved accountable officers from liability for losses where a number of people had access to the fund through knowledge of the safe combination and where, as here, the administrative office determined that the loss occurred without fault or negligence on the part of the accountable officer. See B-185666, July 27, 1976; B-181049, July 23, 1974; B-180803, July 8, 1974; B-169756, July 8, 1970.

You have determined that the loss occurred while Ms. Borzillo was acting in the discharge of her official duties and without fault or negligence on her part. There is no affirmative evidence in the record to the contrary, Accordingly, we concur in this administrative determination and grant relief in the amount of $3,570.21 to Ms. Rosalinda Borzillo under the provisions of 31 U.S.C. 82a-19 (1970). A charge may be made to the Drug Enforcement Administration appropriation as proposed.

We note that remedial action has been taken to safeguard the cash box and safe combinations in order to provide additional protection for imprest fund cash.

Sincerely yours,

Paul G. Dembling General Counsel