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[Response to Request for Relief for Agriculture Principal Cashier]

Number: B-223602

Date: 1986-08-25

B-223602, AUG 25, 1986, OFFICE OF THE GENERAL COUNSEL

ACCOUNTABLE OFFICERS - PHYSICAL LOSSES, ETC. OF FUNDS, VOUCHERS, ETC. - CASHIER, ETC. - IMPREST FUND - RELIEF GRANTED DIGEST: ACCOUNTABLE OFFICER WHO STORED IMPREST FUND CASH BOX IN A LOCKING FILING CABINET AFTER SAFE BROKE, AND NO OTHER SAFE WAS AVAILABLE, WAS FOUND TO BE WITHOUT FAULT OR NEGLIGENCE IN THE LOSS THAT RESULTED FROM THEFT OF THE CASH BOX. LOSS WAS DIRECTLY RELATED TO THE FAILURE OF AGRICULTURE DEPARTMENT TO REPLACE A DEFECTIVE SAFE RESULTING IN LACK OF A SECURE PLACE TO STORE IMPREST FUND CASH BOX.

MR. LARRY WILSON:

ACTING DIRECTOR

OFFICE OF FINANCE AND MANAGEMENT

UNITED STATES DEPARTMENT OF AGRICULTURE

WASHINGTON, DC 20250

THIS IS IN RESPONSE TO YOUR REQUEST OF JULY 3, 1986, THAT MS. MARGE BARRETT, PRINCIPAL CASHIER, AGRICULTURAL RESEARCH SERVICE (ARS), PACIFIC NORTHWEST AREA OFFICE, WASHINGTON STATE UNIVERSITY, PULLMAN, WASHINGTON, BE RELIEVED FROM LIABILITY FOR A $5,228.71 CASH SHORTAGE IN HER ACCOUNT. THE LOSS WAS INCURRED AS A RESULT OF AN APPARENT THEFT SOMETIME BETWEEN APRIL 20 AND 24, 1984. FOR THE REASONS SET FORTH BELOW, WE GRANT RELIEF.

THE PERTINENT FACTS ARE THESE. ON FRIDAY, APRIL 20, 1984, SEVERAL FUTILE ATTEMPTS WERE MADE TO OPEN THE SAFE WHERE THE IMPREST FUND CASH BOX WAS KEPT BY THE CASHIER, MARGE BARRETT, AND BY THE ALTERNATE CASHIER, CARROLL MARTIN. THE SAFE HAD BASICALLY BECOME UNWORKABLE. ONCE THE SAFE WAS OPENED THAT DAY, UPON THE SUGGESTION OF THEIR SUPERVISOR, THE CASH BOX WAS PLACED IN A LOCKING FILE CABINET DRAWER. MS. BARRETT AND MS. MARTIN POSSESSED THE ONLY TWO KEYS TO THE CABINET. MS. MARTIN SAYS SHE SAW THE CASH BOX AT AROUND 2:00 P.M. ON MONDAY, APRIL 23, AND ALSO THAT SHE HAD LOCKED THE FILE CABINET. MS. BARRETT WAS ON LEAVE THAT DAY. ON TUESDAY, APRIL 24, THEY DISCOVERED THAT THE CASH BOX WAS MISSING. THAT NIGHT AT AROUND 7:00 P.M., THE NOW EMPTY CASH BOX WAS FOUND IN A MEN'S ROOM AT ARS. THE INVESTIGATING POLICE OFFICER WAS LATER ABLE TO OPEN THE CABINET DRAWER WITH A KEY THAT DID NOT BELONG TO THE FILING CABINET. IN ADDITION, A WAXING CREW HAD ACCESS TO THE OFFICE ON MONDAY EVENING, AND SOME THEFTS HAD OCCURRED AROUND THAT TIME. A NEW SAFE HAD BEEN ORDERED, BUT ARRIVED AFTER THE LOSS.

BASED ON THE INFORMATION GATHERED AND YOUR INVESTIGATION, YOU HAVE RECOMMENDED THAT MS. BARRETT, THE ACCOUNTABLE OFFICER, RELIEVED OF LIABILITY. THIS OFFICE HAS AUTHORITY UNDER 31 U.S.C. SEC. 3527(A) TO RELIEVE AN ACCOUNTABLE OFFICER FOR LOSS OF STOLEN FUNDS UPON OUR CONCURRENCE WITH THE DETERMINATION OF THE HEAD OF THE AGENCY THAT THE LOSS IN QUESTION OCCURRED WHILE THE OFFICER WAS ACTING IN THE DISCHARGE OF HIS OFFICIAL DUTIES AND THAT SUCH LOSS DID NOT RESULT FROM FAULT OR NEGLIGENCE ON THE PART OF THE OFFICER.

IT SEEMS CLEAR FROM THE CIRCUMSTANCES DESCRIBED ABOVE THAT THE LOSS WAS THE RESULT OF A THEFT. SEE B-217945, JULY 23, 1985. THE DISAPPEARANCE OF THE ENTIRE CASH BOX IS A GOOD INDICATION THAT A THEFT OCCURRED. ID. ALSO, THE RECORD INDICATES THAT A NUMBER OF THEFTS HAD OCCURRED IN THE AREA AROUND THE TIME OF THIS THEFT.

THE THEFT CANNOT BE ATTRIBUTED TO NEGLIGENCE ON THE PART OF MS. BARRETT. SHE USED DUE CARE BY KEEPING THE FUNDS IN THE BEST PLACE AVAILABLE AS THE OFFICE SAFE WAS NOT WORKING. B-186190, MAY 11, 1976. HERS AND MS. MARTIN'S STATEMENTS THAT THE CABINET WAS LOCKED ARE UNCONTROVERTED. THE FACT THAT SHE PUT THE CASH BOX IN THE FILING CABINET BECAUSE OF INSTRUCTIONS FROM HER SUPERVISOR ALSO MAKE HER ACTIONS REASONABLE. UNDER SIMILAR CIRCUMSTANCES, WE HAVE CONSISTENTLY HELD THAT RELIEF SHOULD BE GRANTED, DESPITE THE FACT THAT THE AGENCY INVESTIGATION COULD NOT IDENTIFY THE TIME, MANNER, OR PERPETRATOR OF THE THEFT. SEE B-18566, JULY 27, 1976.

THE RECORD ALSO SHOWS THE AGENCY WAS LAX IN GETTING A NEW SAFE AS THE OLD ONE HAD A DEFECTIVE LOCK FOR MONTHS BEFORE THE LOSS OCCURRED. A FILING CABINET IS NOT CONSIDERED AN APPROPRIATE PLACE TO STORE A CASH BOX. TREASURY MANUAL OF PROCEDURES AND INSTRUCTIONS FOR CASHIERS, SECTION 4, JULY, 1985; SEE B-198836, JUNE 26, 1980. LAX AGENCY PROCEDURE AND INADEQUATE FACILITIES ARE GROUNDS FOR GRANTING RELIEF. SEE B-217876, APRIL 29, 1986; B-181049, JULY 23, 1974. ACCORDINGLY, RELIEF IS GRANTED.