



UNITED STATES GENERAL ACCOUNTING OFFICE

WASHINGTON, D.C. 20548

*Mr. Pruitt*

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OFFICE OF GENERAL COUNSEL

B-198836

June 26, 1980

The Honorable Bob Bergland  
Secretary of Agriculture

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Dear Mr. Secretary:

*[ Request for Waiver of D*

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This is in response to a letter from Mr. Dean K. Crowther, Director of Operations and Finance, requesting that Imprest Fund Cashier Sandra M. Halcos, employed at the District Ranger's Office of the Eldorado National Forest, Placerville, California, be relieved from liability for a loss of \$1,818.51 from her account. For the reasons that follow, relief is granted.

According to the record, the loss resulted from an apparent robbery at the District Ranger's Office, at some time between August 30 and September 4, 1979. Cashier Halcos discovered the loss as she opened her cash drawer at approximately 9:00 A.M., on September 4, 1979. When she noticed that her drawer had several pry marks on its edges and was slightly out of alignment Ms. Halcos immediately contacted local police authorities. Subsequently, the theft was reported through administrative channels to the United States Secret Service, the Federal Bureau of Investigation, and your Office of Inspector General. The Eldorado County Sheriff's Department investigation was inconclusive and did not result in any arrests.

The General Accounting Office (GAO) is authorized by 31 U.S.C. § 82a-1 (1976) to grant relief from liability to an accountable officer upon its concurrence with determinations by the department or agency head that (1) the loss or deficiency occurred while the officer or agent was acting in the discharge of his official duties, or that it occurred by reason of the act or omission of a subordinate of the officer or agent, and (2) the loss or deficiency occurred without fault or negligence on the part of the officer or agent. Based upon the incidents and investigative findings, your Department has made the required determinations.

While there is a presumption that an accountable officer has been negligent in the loss of any funds for which he or she is responsible, it is rebuttable by evidence to the contrary. See, 54 Comp. Gen. 112, 115 (1974). We have previously granted relief to accountable officers where the evidence is clear that a theft took place and where an investigation has revealed no

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connection between the accountable officer and the theft. See, e.g., B-195435, September 12, 1979; B-189795, September 23, 1977; B-184274, September 29, 1975.

Based on the original record submitted, it was not clear whether or not Ms. Halcos may have been negligent. Thus, to enable us to independently evaluate the matter, we informally contacted the Forest Service in Placerville, California, to develop additional information.

The imprest funds at issue were kept in a cash box which remained locked at all the times when a burglary could have occurred. Before leaving work on August 30, 1979, Ms. Halcos had placed this cash box in the lowest drawer of a four-drawer filing cabinet. A key lock secured each drawer and Ms. Halcos possessed the only key to the lowest drawer. Additionally, a steel bar was inserted through the handles of the four drawers and it was retained in place by a padlock. On several occasions between the time Ms. Halcos had left work on August 30th, and the time the burglary was discovered on September 4th, the steel bar had been removed by other employees working in the office. A police inspection of the lower file cabinet drawer revealed evidence of numerous pry marks on the top of the drawer and also some marks on the lower portion of the next highest drawer. It appeared that someone had attempted to "jimmy" the drawer with a tool. Furthermore, the cash box had been "jimmied" open in a similar manner. (Mention in the Sheriff's report of an "unlocked" cash box apparently refers to the box which had been pried open.)

Thus, there is clear evidence of a burglary in the instant case. The record, supplemented by the additional information, supports the conclusion that Ms. Halcos was not negligent in the performance of her duties. Ms. Halcos had used due care to ensure that the imprest funds were secured, within the limited means available to her.

Therefore, we concur with the administrative determination that the loss of imprest funds occurred while Ms. Halcos was acting in the discharge of her official duties and without fault or negligence on her part. Accordingly, relief is granted. The loss should be charged to the appropriation available "at the time the adjustment is effected" in accordance with the last sentence of 31 U.S.C. § 82a-1.

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Although we are granting relief, we are far from convinced that negligence on the part of someone other than Ms. Halcos did not contribute to the loss. Specifically, the record makes no reference to the padlocked steel bar. It seems to us that the exercise of due care would dictate using the bar when the office was closed for the night or even in periods of vacancy during the day. The fact that the record does not mention the steel bar suggests that this was not done, or perhaps that keys to the padlock were left readily accessible. In any event, we do not consider a locking file cabinet adequate security for Government funds, and note with approval that, in the future, the funds will be kept in a Mosler combination safe. Since it is impossible to pinpoint exactly when the loss occurred, and since the filing cabinet will no longer be used for storing funds, no further action need be taken. However, future requests for relief should contain more precise information on the security devices and procedures in use.

Sincerely yours,

*Harry R. Van Cleave*  
for Milton J. Socolar  
General Counsel