



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

109400



DIVISION OF FINANCIAL AND  
GENERAL MANAGEMENT STUDIES

MAY 18, 1979

B-183363

Mr. Douglas M. Costle, Administrator  
Environmental Protection Agency

*ABC00024*



Dear Mr. Costle:

This report contains the results of our survey of accounting controls over revenue and expenditure transactions of 13 accounting stations within the Environmental Protection Agency. Included were nine regional stations, two research centers, one laboratory, and the financial management office at headquarters.

We identified many internal control weaknesses in the Agency's accounting system. Essentially, these weaknesses relate to controls over imprest funds, accounts receivable, collections, obligations, disbursements, government transportation requests, and travel advances. In many instances, control procedures that were specified in our Policy and Procedures Manual for Guidance of Federal Agencies and which were included in your accounting system design approved by the Comptroller General in September 1977 were not in use. These weaknesses could prevent the Agency's reliance upon its financial management system to properly control, safeguard, and manage all of its financial resources. The identified weaknesses are discussed in enclosure I and listed by location in enclosure II.

We discussed our survey results with the responsible officials at all locations visited, and in most cases they initiated or promised corrective actions. Because of their response, we are not making any formal recommendations at this time but are providing you with details of the weaknesses to help you in discharging your responsibilities under the Accounting and Auditing Act of 1950 (31 U.S.C. 66a). As you know, that law requires agency heads to provide effective control and accountability over all funds for which they are responsible.

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We suggest that you have your Office of Audit determine whether the officials promptly and effectively complete actions to correct the system weaknesses discussed in this report. We also believe that your internal auditors should periodically review the operations of the financial management division and

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the other accounting stations to help ensure that sound financial management policies are complied with and that serious problems are brought to your attention. The latest financial audit of the Agency was conducted during 1975 and 1976 and involved an evaluation of the Agency's unliquidated obligations at the end of fiscal 1974 and 1975. Periodic internal audits, in our opinion, could minimize the potential for the type of weaknesses identified in our survey.

For your information, we evaluated the accounting controls using questionnaires designed to identify potential problem areas. The questionnaires were the basis of our interviews and discussions with responsible officials. When responses to questions indicated potential weaknesses in financial controls, we tested selected transactions to determine whether the weaknesses actually existed. However, we limited our work to identifying weaknesses in internal controls and did not attempt to establish either the extent of the weaknesses or the precise corrective actions needed.

We are sending copies of this report to your agency's Office of Audit. We would appreciate being informed in writing of the corrective actions taken on the specific system weaknesses discussed in this letter and its enclosures.

We appreciate the courtesies and cooperation extended to us by your staff.

Sincerely yours,



D. L. Scantlebury  
Director

Enclosures

GAO OBSERVATIONS ON QUESTIONNAIRERESPONSES AT 13 ENVIRONMENTAL PROTECTIONAGENCY ACCOUNTING STATIONS

As required by the Accounting and Auditing Act of 1950 (31 U.S.C. 66a), the head of each executive agency should establish and maintain a system of accounting and internal control for all the agency's assets. Our survey evaluated controls at 13 accounting stations including nine regions, two research centers, one laboratory, and the financial management office of the Environmental Protection Agency (EPA). The survey disclosed that:

- ✓ --Imprest funds were not properly controlled at several EPA offices; they were not properly accounted for, adequately safeguarded, or periodically verified.
- ✓ --Receivables were improperly handled at several EPA offices; many receivables were not entered in the accounting records, and those that were recorded, were not monitored to ensure timely collections.
- ✓ --Collections were inadequately controlled at many EPA offices; they were not properly logged in, correctly accounted for, adequately safeguarded, or promptly deposited.
- ✓ --Obligations were not properly handled at several EPA offices; they were not adequately supported, or periodically reviewed.
- ✓ --Disbursements were made by some EPA offices without complying with established procedures; the supporting vouchers were not preaudited or adequately documented, and appropriate discounts were not always taken.
- ✓ --Government transportation requests were ineffectively controlled at many EPA offices; they were not adequately safeguarded or periodically reconciled to accounting records.
- ✓ --Travel advances were not properly managed at some EPA offices; they were not periodically reviewed or analyzed to recover outstanding advances.

The above weaknesses existed at one or more of the offices we visited and resulted primarily from a failure to conform to the various control features included either in EPA's approved accounting system design or its Financial Management Manual. Enclosure II summarizes specific weaknesses we found at each office. Details of the weaknesses follow.

#### NEED TO IMPROVE CONTROL OF IMPREST FUNDS

By their nature, imprest funds provide opportunities for misuse, loss, and theft of money. Accounting and physical controls to minimize these opportunities are set forth in our Policy and Procedures Manual for Guidance of Federal Agencies (7 GAO 27.6), the Treasury Manual of Procedures and Instructions for Cashiers, and in EPA's Financial Management Manual. We found three EPA accounting stations that were following the prescribed accounting procedures and controls. Other accounting stations we reviewed were not following at least one or more of the specified procedures and controls.

- The amount of an imprest fund should not exceed the amount necessary to cover normal disbursements. We found six accounting stations, however, with imprest fund levels that were much higher than necessary to cover disbursements and which could be reduced by several thousand dollars each. For example, one station's fund of \$20,000 was about \$6,000 more than the maximum amount allowed by Treasury regulations. Our analysis showed that, over a 6-month period, the fund had about \$10,000 to \$15,000 in cash each time a reimbursement was sought. In addition, a field office of one of these stations continued to maintain a \$500 fund even after the Treasury said the amount was excessive.
- To ensure proper accountability for imprest funds, the guidance requires that imprest funds not be commingled with personal or other funds. The cashier at one station commingled personal and imprest funds in making payments during August and September 1978. At the time of our review, this fund had a \$2.99 overage.
- Six accounting stations did not change safe combinations either annually, upon designation of a new cashier, or after gaining emergency access, as required. Periodically changing the combination provides a minimum level of security if the combination is compromised.

In addition, two stations did not keep the safe combination and the cashier's duplicate cash box key in a sealed and dated envelope, as required, to provide emergency access.

- Treasury guidance requires cashiers to have their own cash box so that each cashier can, at any time, account for all imprest funds advanced to them. At two stations, cashiers and alternate cashiers used the same cash box.
- To ensure proper accountability for funds, a receipt should be filled out when funds are transferred between cashiers. At one station, this was not the usual practice. Identification should be shown to guard against improper disbursement or misuse of funds. The cashier at one station did not require employees he did not know to identify themselves.
- If a purchase is not made within 5 days after an advance of cash from imprest funds, the cash should be returned to or retrieved by the cashier. At one station some cash advances for purchases remained outstanding up to 60 days before the cashier received information on the purchases.
- An unannounced verification of imprest fund cash balances should be made each quarter. Quarterly verifications, at irregular intervals, help ensure that cashiers comply with procedures and do not misuse the funds. At one station, the fund was not always verified every 3 months as required. Officials at two other stations usually verified cash balances quarterly but on the same day of each quarter rather than at irregular intervals.
- Unannounced audits of each imprest fund should be made to determine whether (1) funds are properly accounted for, (2) the amount of the fund is in excess of cash requirements, (3) procedures that are followed protect funds adequately from loss or misuse, and (4) the cashier uses the funds for authorized purposes only. Although EPA's financial management division is responsible for making these periodic audits, it seldom conducted them as part of the agency's overall management and control efforts.

- EPA guidance requires that imprest funds of \$500 or less be safeguarded in a lockable, fire-resistant strong box when a suitable safe or vault is not available. The cashier at one station kept \$300 in currency in envelopes in an unlocked metal change box.
- Imprest funds should be used for travel advances only when travel must be made in an emergency or on short notice. At four stations, funds were used to pay a large number of travel advances although there was enough time to process checks to cover the advances. For example, in May 1978 one station unnecessarily used approximately 30 percent, or \$1,300, of its imprest fund for travel advances. At another station during one 3-week period, one-third of all advances for normal travel was paid from the fund. Making travel advances from imprest funds in lieu of Treasury checks destroys the point of using such funds as a means of handling small purchases of services, supplies, and materials and decreases control over the use of travel funds.
- EPA guidance requires that financial management officers approve payments from imprest funds for travel vouchers and travel advances over \$150. At three stations, such payments were made without proper approval. At one of the stations, the cashier could approve emergency travel advances over \$150, a practice which defeats the purpose of requiring approval for large advances.
- The cashier at one location made direct purchases with imprest funds. Such authority increases the risk of abuse of the funds and could permit a cashier to use the funds for personal needs.
- At one station, the cashier made unauthorized emergency salary advances to employees after the Treasury had withdrawn EPA's authority to do so.

EPA officials agreed to improve operating and review procedures applicable to imprest funds by correcting the problems we brought to their attention. While officials at several stations did not fully agree that fund levels were too high, they promised to continually review the funds and to adjust amounts when they exceed needs.

The importance of management control over imprest fund activity cannot be overemphasized. The importance is exemplified by a detailed analysis EPA officials made after our review of one fund's activity over a number of years. The officials found a \$50,000 fund misuse, which is now under investigation by the Justice Department.

NEED TO IMPROVE CONTROL OVER  
ACCOUNTS RECEIVABLE

Accounting for receivables is an important form of control over agency resources and provides a systematic record of amounts of cash due that must be collected. Our Policy and Procedures Manual for Guidance of Federal Agencies (2 GAO 12.4) states that accounts receivable should be recorded accurately and promptly upon completion of the acts which entitle an agency to collect the amounts involved.

Most EPA accounting stations we reviewed did not record all accounts receivable; nor did they maintain schedules needed to properly monitor the few receivables which were entered on their accounting records. For example, at 10 accounting stations, monies due from civil penalty fees, Freedom of Information Act fees, industrial cost recovery fees, and grant refunds were not recorded in the accounting records.

The amount of the unrecorded receivables was significant, and these unrecorded receivables represented the major sources of collections by the stations. To illustrate, one station collected about \$306,000 in fees and refunds that was never recorded as accounts receivable. That amount was 83 percent of the \$366,000 collected from all sources during a 6-month period. Another station had not recorded as accounts receivable almost \$780,000 of disallowed grant costs that some grantees had owed from 1 to 2 years. A primary reason that amounts were not recorded was the failure of operating divisions, such as the grants management and enforcement division, to notify the financial management offices of monies due.

We also observed that most accounting stations did not normally prepare aging schedules for the few receivables that were recorded in their accounting records. Such schedules are needed to identify old and delinquent receivables so that prompt collection measures can be initiated.

Appropriate EPA officials took or promised actions to correct most of the problems we identified. For example,

during our visit, one official issued a letter to operating and managerial offices requesting them to routinely provide information on monies due so that receivables could be set up in the accounting records and collection efforts initiated as appropriate.

#### NEED TO IMPROVE CONTROL OVER COLLECTIONS

Strict controls over collections protect monies received by agencies against loss or theft. Our Policy and Procedures Manual for Guidance of Federal Agencies (7 GAO 11 and 12.2) provides standards to be followed by Federal agencies in controlling fund collections. Despite this requirement, many EPA accounting stations were not following established standards.

As specified in the manual, agencies' collections should, upon receipt, be placed under appropriate accounting controls and deposited promptly in an authorized depository. The manual further states that collections that cannot be definitely identified with a specific appropriation shall be deposited in the agency's fund suspense account until the collections can be identified. As discussed below, many of EPA's accounting stations did not properly control or promptly deposit collections.

#### Collections not handled properly

Appropriate accounting controls should, among other things, provide for collections to be properly logged in upon receipt by the person opening the mail and properly accounted for until deposited. These controls were not being exercised at many EPA offices we reviewed.

For example, collections received through the mail or over the counter were not properly logged in or receipted at many of the stations we reviewed. At eight stations, transfers of collections between organizational units and within units were seldom documented with receipts or transmittal logs. At two other stations, log records were used to control transfers of collections between branches but the log entries were not usually numbered, dated, and signed. Finally, receipts for over-the-counter cash transactions at eight stations were not prenumbered. When remittance controls are not established at a central point, full accounting of all collections cannot be assured.



Although procedures provided for unidentified collections to be placed in a suspense account until their proper disposition can be determined, they were not properly accounted for at two stations. One accounting station placed the receipts in miscellaneous accounts. Another station deposited the monies in the suspense account, as required, but kept about \$46,000 in the account for years before determining the proper receipt accounts to credit.

Collections were not adequately safeguarded at two EPA stations. For example, although one EPA office had a safe available, collections were sometimes left overnight in mail slots and on desk tops in an unlocked room. Another office stored collections in an unlocked desk drawer.

EPA officials acknowledged that the control of collections was not consistent with prescribed control procedures, and they agreed to take action to ensure that the procedures were followed.

#### Collection duties not properly segregated

Collection duties were not properly segregated at five EPA offices where the same individuals handling collections participated in the billing function or helped with accounts receivable records. For example, one individual received and recorded collections, participated in some accounting functions, and made all deposits.

As stated in our Policy and Procedures Manual for Guidance of Federal Agencies (7 GAO 11.2), persons handling cash collections or receipts should not participate in accounting functions related to controlling accounts receivable. By allowing one individual to perform both duties, the five EPA offices provided employees with opportunities to misuse cash receipts and conceal the misuse in accounting records.

EPA officials acknowledged the weaknesses discussed above and agreed to take appropriate actions to properly segregate employees' duties.

#### Collections not promptly deposited

Because timely deposits are important, both the Treasury's and our accounting procedures manuals contain guidance on how frequently collections should be deposited. Yet, many EPA offices we reviewed were not depositing their collections as frequently as specified in the manuals.

We specify standards for Federal agencies to follow in depositing collections (Policy and Procedures Manual for Guidance of Federal Agencies (7 GAO 12.2)). According to those standards, collections should be deposited daily, whenever possible. The Department of the Treasury provided more specifics on the frequency of deposits in its Fiscal Requirements Manual for Guidance of Departments and Agencies (I TFRM 6-8000), which states that collections of a lesser amount may be accumulated and deposited when the total reaches \$1,000. However, the manual points out that all deposits must be made at least weekly regardless of the amount accumulated.

Six EPA stations were ignoring the Treasury's requirement. For example, one station normally made deposits at the end of every month even though monthly deposits ranged from \$65,000 to \$335,000 over a 5-month period in 1978. At one station, the general rule was to make deposits once or twice a month, and at two other stations only weekly deposits were made, even though collections often exceeded \$1,000 daily. Two other stations deposited money on a continuing basis but did not immediately deposit large amounts received daily. At one of those stations, for example, a \$50,000 check was not deposited until 8 days after receipt.

Untimely deposits occurred because of management delays at two other stations. Rather than forwarding collections to the financial management office for immediate deposit in a suspense account, program offices at these stations held collections--sometimes as long as a month--until they could be identified to specific appropriations. After receiving the collections from the program office the financial management office sometimes waited another 5 days before depositing funds even if amounts exceeded \$1,000. For the financial management office at another station to hold some collections more than 10 days before depositing them was not uncommon. Some collections were even held almost 2 months before deposit.

The practice of holding collections delays the use of these funds by the Department of the Treasury and increases the potential for funds to be lost or misplaced. EPA officials said that actions would be taken to promptly deposit the collections and EPA's financial management division will issue an implementing instruction to ensure compliance with the Treasury's deposit criteria.

NEED TO IMPROVE CONTROL OF OBLIGATIONS

GAO's Policy and Procedures Manual for Guidance of Federal Agencies provides guidance for Federal agencies to follow in recording obligations. Among other things, the manual requires agencies to estimate the amount of an obligation if the exact amount is not known when it is incurred, and to show the basis for and computation of the estimate on the obligating document (7 GAO 17.1). Recording this information helps ensure consistent application of established estimating methods and provides management with a basis for evaluating the methods.

We observed, however, that at 11 EPA accounting stations, the basis for estimates was not always explained on documents supporting obligations. We discussed this with financial management officials, and they agreed to explain on future obligation documents the basis and method used to compute estimates. If this is done, the agency will have better control over its obligations.

Our manual also requires obligation documents to be reviewed at the end of each fiscal year to establish the validity of recorded obligations (7 GAO 17.3). We found four EPA accounting stations which had no assurance that prior year construction grants represented valid current obligations. These stations had a large number of obligations recorded for grants, against which no disbursements were made in the last 2 years. For example, at one station, the grants administration office identified 97 such grants totaling \$1.7 million, and the financial management branch identified 188 grants totaling \$7.2 million. Neither of these offices had fully confirmed the current validity of these obligations. But, according to management officials, some may be invalid because they pertained to expired grants. EPA officials promised to verify the outstanding grant obligations and make the necessary adjustments.

In general, EPA officials agreed that managerial controls were needed to purge invalid obligations from the records more quickly. They said, however, that EPA's grant management personnel must provide the documentation before invalid obligations can be removed from the records.

NEED TO IMPROVE CONTROL OVER DISBURSEMENTS

Our Policy and Procedures Manual for Guidance of Federal Agencies provides standards to be followed by Federal agencies

in controlling disbursements (7 GAO 24). Specifically, the manual requires agency officials to ensure that vouchers are preaudited before they are certified for payment and that available discounts are taken and lost discounts fully explained on the appropriate disbursement document. Some EPA accounting stations we visited did not follow these procedures for controlling disbursements. Additionally, in its efforts to avoid unnecessary borrowing costs, the Treasury recently published criteria for agencies to follow to control the timing of disbursements so that bills are paid when due--not too early or too late. Several EPA accounting stations we visited were not complying with those criteria.

Vouchers not preaudited or properly certified

Our Policy and Procedures Manual for Guidance of Federal Agencies (7 GAO 24.2) states that to effectively control disbursements, vouchers should be preaudited before they are certified for payment. Four stations we reviewed were not using the preaudit and certification controls.

At two of those EPA accounting stations, vouchers were not properly preaudited before payments were made. For example, disbursements were made without first determining whether the amount of payment and the name of payee were correct. At one of the stations, employees did not even determine before payments were made whether quantities, prices, and amounts were accurate or whether goods received and services rendered were in accordance with purchase agreements.

At three stations, agency officials did not comply with controls specified in our Policy and Procedures Manual (7 GAO 25). Those controls were over certain disbursements to cover expenses that could be personal rather than business in nature. For example, although the manual requires special certification for payment of long-distance telephone tolls, officials at the stations did not properly certify that such calls were made for official business before they made payment. Thus, payment for only official Government business expenses could not be assured.

Cash discounts not taken and lost discounts not properly documented

Some accounting stations also paid vouchers without taking available discounts. Because the general ledger

account for recording lost discounts was not being used, we were unable to determine the extent of discounts lost. However, officials at several stations gave estimates of lost discounts--one station lost 50 discounts totaling \$500 during fiscal 1977, and another station lost 75 discounts totaling over \$1,000 in the same year.

Our Policy and Procedures Manual reminds Federal agencies that they should have procedures to ensure prompt processing of invoices offering cash discounts (7 GAO 24.3). The manual also requires that the reasons for not taking any discounts offered should be stated in appropriate documents. Nevertheless, at 10 accounting stations we reviewed, lost discounts were not explained on documents supporting disbursements.

We discussed the above weaknesses with financial management officials. They agreed to take the necessary action to adequately support and control disbursements.

#### Bills not paid at the proper time

In its efforts to reduce unnecessary borrowing costs and to promote good cash management in government, the Treasury recently published criteria for timing disbursements so that bills are paid when due--neither too early nor too late (Treasury Fiscal Requirements Manual 8040). Specifically, the Treasury requires that agencies schedule the issuance and mailing of checks as close as administratively possible to the due date of the invoice, contract, or other agreement. Also, if no date is specified, the due date is considered to be on the 30th day from receipt of the invoice, and payment should be scheduled to be made on that date. No payment is to be made prior to the receipt of related goods and services.

Eight accounting stations we visited had not paid their bills in accordance with the Treasury's criteria. To avoid backlogs of unprocessed vouchers, most accounting stations routinely scheduled bills for payment as soon as possible rather than to coincide with due dates. As a result, most bills were paid too early or too late. For example, we noted that one station paid 52 percent of its bills from 5 days to 3 weeks earlier than the due date, and 28 percent of payments were disbursed too late to meet the due date. Another station paid 46 percent of its bills from 9 to 23 days early and paid 38 percent from 4 to 192 days late. We noted similar situations at the other stations.

We explained to headquarters financial management officials that better timing of disbursements will help maximize the amount of cash available to the Treasury for disbursement or investment and could preclude unnecessary borrowing costs. The officials agreed to issue guidance for complying with Treasury criteria.

NEED TO IMPROVE CONTROL OVER  
GOVERNMENT TRANSPORTATION REQUESTS

In our Policy and Procedures Manual, we instruct each Federal agency to develop procedures that will prevent improper or unauthorized use of Government funds, property, and other resources (2 GAO 6, Item 12). EPA had not established such procedures. As a result, four stations we visited did not properly control and safeguard the government transportation requests (GTRs). For example, the primary custodian and subcustodians of requests at one station did not periodically reconcile requests issued, used, and on hand and did not know whether requests had been used, lost, or stolen after they were issued. At another station, officials did not properly complete and periodically review the forms used to record requests issued and to reconcile requests. For example, 14 of 25 GTRs issued in February 1978 had not been accounted for by October 10, 1978. Nine of the GTRs had been issued to an employee who had not been employed by the agency since February 1978.

Requests at two stations were not adequately safeguarded against loss or misuse. Some subcustodians merely stored requests in unlocked credenzas or desk drawers. Unused requests, like cash, should be maintained under proper physical control at all times.

We discussed the above deficiencies with EPA officials. They agreed to establish procedures for each accounting station to follow in controlling and safeguarding GTRs.

NEED TO IMPROVE CONTROL  
OVER TRAVEL ADVANCES

According to our Policy and Procedures Manual (7 GAO 25.6), agency accounting systems should include procedures for periodic reviews and analyses of outstanding travel advances. All advances determined to be in excess of immediate needs should be promptly recovered to keep advances to a minimum.

We noted that three accounting stations did not exercise such control over travel advances, and the advances remained outstanding for excessive periods and unnecessarily tied up funds needed for travel. At all three accounting stations, travel advances were not analyzed at frequent, regular intervals even though data to perform such analyses was readily available. Further, aggressive collection action was not taken on advances known to be excessive and outstanding for long periods. For example, the stations' records showed many advances to be over a year old, and, in some instances, as high as \$1,000. We also noted that the records at one station showed outstanding travel advances for some former employees.

At one station, employees did not submit travel vouchers within 10 days after completion of travel, as required by EPA's regulations. Instead, vouchers were usually submitted from 3 to 6 months after travel was completed. Even after travel vouchers were submitted, this station did not require employees to repay any unused amounts.

Usually about two times a year the station sent notices requesting employees to repay travel advances over 30 days old. However, many employees did not comply with the requests and no effective action was taken to get them to clear their travel advance accounts. Some employees were given additional advances even though they had not cleared their prior advances as required. As of July 31, 1978, this EPA accounting station listed about 290 employees with about \$90,000 in outstanding travel advances. Almost three-fourths of that amount, about \$68,000, had been outstanding for more than 30 days.

We discussed these problems with appropriate officials, and they agreed that improved controls over travel advances were needed and promised to take corrective actions.

SUMMARY OF OUR OBSERVATIONS AT 13 ENVIRONMENTAL PROTECTION AGENCY ACCOUNTING STATIONS

Accounting Stations

Weaknesses noted

	Atlanta	Boston	Chicago	Cincinnati	Dallas	Denver	Durham	Kansas City	Las Vegas	Philadelphia	San Francisco	Seattle	Headquarters
Fund levels exceed needs					X	X	X		X			X	X
Funds commingled			X										
Safe combinations not changed as required				X	X		X			X		X	X
Funds not available in emergencies			X		X								
Cash boxes shared					X								X
Transfer of funds not properly executed													X
Funds disbursed to unknown employees											X		
Time limit for consumption of purchases not followed													X
Unannounced cash verifications not made				X								X	X
Audits not conducted													X
Funds not safeguarded			X										
Funds not used properly				X			X					X	X
Disbursements not properly approved							X					X	X
Cashier made purchases with funds												X	
Funds not limited to authorized use			X										
Receivables not recorded	X		X		X	X	X	X	X	X	X	X	X
Receivables not consistently aged	X	X	X	X	X	X		X	X	X	X		X
Collections not logged in		X	X		X	X	X				X	X	X
Collection transfers not receipted		X	X		X	X	X				X	X	X
Collection logs not complete	X	X											
Receipts for collections not numbered	X					X		X	X	X	X	X	X
Collection duties not segregated	X		X	X	X							X	
Collections not safeguarded	X												X
Suspense accounts not promptly reviewed												X	
Suspense accounts not used													X
Systematic administrative examinations not made						X						X	X
Collections not deposited promptly	X	X	X		X		X	X			X	X	X
Estimated obligations not adequately supported	X	X	X		X	X	X	X		X	X	X	X
Prior year unliquidated obligations not reviewed					X	X						X	X
Preaudit of vouchers not adequately performed										X			X
Lost discounts not documented	X	X	X		X		X	X	X	X	X		X
Special certifications not made						X						X	X
Bills not paid at proper time	X	X			X	X		X			X	X	X
GIRS not accounted for or controlled			X		X		X						X
GIRS not safeguarded		X					X						
Travel advances not reviewed nor aggressively pursued	X						X						X