

## memorandum

February 1, 1996

DATE:

REPLY TO  
ATTN OF:

Assistant Inspector General for Audits

SUBJECT:

Safeguarding Coin-Operated Copier Funds in GPO's Central  
Office Bid Room

TO:

Chief, Procurement Support Branch

A recent audit of the Government Printing Office's (GPO) Imprest Funds disclosed that internal controls were not in place in safeguarding coin-operated copier funds in GPO's Central Office Bid Room. A surprise cash count of the Bid Room's imprest fund found no written procedures for coin-operated copier funds by the Class D Imprest fund cashier. As a result, the cashier was handling all the duties in the collecting, counting, and recording of copier funds totaling approximately \$400 a month for the first 10 months of Fiscal Year 1995.

In addition, funds were not removed from the copier at the end of each workday. Instead, the funds were removed from the copier during the monthly deposit. Any discrepancies from the reconciling of the funds and the actual copier count were only identified during the monthly deposit and were never reported.

In a meeting held on November 21, 1995, with members of my staff, the Chief, Bid Section, agreed to take the following action:

- Develop written procedures for the coin-operated copier in GPO's Bid Room, similar to the procedures developed in Superintendent Memorandum No. C-536, dated June 4, 1985 (9602-01). (See Attachment 1.)

Any questions regarding this report may be directed to Mr. Joseph Verch, Supervisory Auditor, on 512-0066. Please inform the Office of Audits of any actions taken in response to this report.

  
ANDREW N. KILLGORE

Attachment

96-02  
(132a)

UNITED STATES GOVERNMENT

# memorandum

DATE: June 4, 1985

TO: Superintendent, Regional Printing and Procurement Division

MEMO NO. C-536  
ACKNOWLEDGE RECEIPT

SUBJECT: Procedures for Coin-Operated Copiers

TO: Managers, All Regional Procurement Offices

Each manager will designate an employee as a Class D Imprest Fund Cashier. An alternate shall also be appointed to act in that person's absence. The cashier or alternate will be responsible for:

1. Counting the cash collected;
2. Documenting the cash collected;
3. Safeguarding the cash collected;
4. Acquiring a draft in the amount collected less the cost of the draft; and
5. Forwarding the draft to the Central Office.

The following procedure shall be followed:

1. The cashier will empty the copier cash box and count the cash on a daily basis. The amount collected will be verified by a reviewer.
2. The cashier will log the number of copies made, the amount of cash collected and the reason for any discrepancy between the two. Use of "Copier Machine Usage" form is mandatory (copy attached).
3. The cashier will secure the funds in a safe location in the office. This may be the office safe when not utilized for classified material, a locked desk, or locked file cabinet. The Superintendent's Office will order strongboxes for each office requiring one.

It is recommended that a sign be placed on the copier overnight stating that "No Funds Are Left in the Copier Overnight".

4. The cashier will be responsible for obtaining a money order, certified check, or other comparable draft made payable to the Public Printer for the funds collected on a weekly basis. Each draft will be identified by cost code. If the draft cannot be obtained easily, the weekly requirement may be changed to biweekly at the option of the RPPD manager.
5. The cashier shall furnish the draft to the following address:

U. S. Government Printing Office  
Disbursing Office, stop FMDD  
ATTN: Duwayne D. Brown  
North Capitol & H Streets NW  
Washington, DC 20401

  
W. L. Gardner