

INSPECTOR GENERAL DEPARTMENT OF DEFENSE 400 ARMY NAVY DRIVE ARLINGTON, VIRGINIA 22202

REPORT NO. 91-040 JAN 3 1 1991

MEMORANDUM FOR DIRECTOR, ADMINISTRATION AND MANAGEMENT, WASHINGTON HEADQUARTERS SERVICES, DEPARTMENT OF DEFENSE

SUBJECT: Report on the Audit of the Joint Civilian Orientation Conference Fund (Project No. 0FH-5014)

Introduction

This is our final report on the audit of the Joint Civilian Orientation Conference (JCOC) Fund (the Fund). We performed the audit from June to July 1990. The Director, Budget and Finance, Washington Headquarters Services, requested the audit because a new Treasurer had been appointed. The overall audit objective was to determine whether the JCOC Fund had been administered in accordance with Office of the Secretary of Defense (OSD) Administrative Instruction No. 48, "Joint Civilian Orientation Conference Fund," May 31, 1983, and with DoD policy and guidelines. In addition, the audit evaluated internal controls and management's implementation of the Internal Management Control Program required by the Federal Managers' Financial Integrity Act.

Scope of Audit

This audit included elements of a financial-related audit and was made in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD, and accordingly included such tests of internal controls as were considered necessary. We visited or contacted personnel in the Office of the Assistant Secretary of Defense (Public Affairs) and the Office of the Director, Washington Headquarters Services (Enclosure 3).

The audit included a review of OSD Administrative Instruction No. 48 and applicable changes, the system of internal controls, and established policies and accounting procedures. We audited all available financial transactions of JCOC Nos. 49, 50, 51, 52, 53, and 54 (FY's 1984 through 1989). Some records of JCOC No. 49 were missing; however, we were able to reconstruct the transactions based on bank statements. JCOC No. 48 was not audited because all records were missing. Because the JCOC took

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place during our audit, we reviewed but did not audit records of the most recent conference, JCOC No. 55 (FY 1990).

Internal Controls

The audit disclosed internal control weaknesses. No risk assessments or internal control reviews were performed by the Washington Headquarters Services for the JCOC Fund. However, the internal management is correcting control weaknesses discussed in this audit report. Further, Washington Headquarters agreed that internal control reviews of the JCOC Services has Fund will be performed as required by Office of Management and Budget Circular A-123, "Internal Control Systems."

Background

The first JCOC was held in 1948 to give the Secretary of Defense a means of exchanging information on DoD policies and programs with a diverse group of Americans. OSD Administrative Instruction No. 48 stated that the overall objective of the JCOC was to foster community relations by acquainting the public with the problems, workings, and accomplishments of the Department of The JCOC consists of an annual visit to various DoD Defense. installations by approximately 60 representatives of the civic, business, professional, industrial, and educational communities of the United States. The conferees observe demonstrations and shows arranged by the Services. Transportation to the military installations is furnished by military air carrier. Attendees are charged on a pro rata basis for expenses such as meals, refreshments, receptions, lodging, and mementos. The Director for Community Relations, Office of the Assistant Secretary of Defense (Public Affairs) originates the JCOC plan and designates The Director, Budget and Finance, Washington the Director. Headquarters Services (WHS) appoints the Treasurer, who maintains financial records of the JCOC's.

Prior Audit Coverage

The Office of the Assistant Inspector General for Auditing Report No. 83-047, "Joint Civilian Orientation Conference Fund," December 3, 1982, reported on the audit of JCOC No. 47 (FY 1982). The audit found that the Fund was not operated in accordance with OSD Administrative Instruction No. 48 in that the Fund's checking account were not reconciled during the previous 5 years, financial statements were not prepared, the Registrar and the Treasurer were the same person, and disbursements were made without supporting documentation. The audit also disclosed that \$8,800 was rebated to the conferees in violation of the OSD Administrative Instruction. Additionally, funds were advanced to persons other than the JCOC Director. The report recommended

that the Assistant Secretary of Defense (Public Affairs) (OASD [PA]) direct the Director, Community Relations, and that the Director, Washington Headquarters Services, direct the Treasurer of the JCOC Fund to comply with OSD Administrative Instruction No. 48. We noted that during the JCOC's after JCOC No. 47, disbursements were still being made without supporting documentation. Actions were taken to correct the other deficiencies outlined in the prior audit report.

Discussion

We verified total fund income by reviewing receipts for member contributions, bank statements, and deposits. Bank reconciliations and bank balances were verified. We requested and received bank balance confirmation directly from the bank as of the close of business on March 20, 1990. Additionally, we audited disbursements, canceled and returned checks (front and back), endorsements on the checks, signature authorizations with the bank, vouchers for payments, bills from vendors, financial reports, and all other documentation.

Washington Headquarters Services could not provide the financial records for JCOC No. 48, so we did not have adequate support for the beginning balance of JCOC No. 49. In our opinion, with this exception, the Status of Funds Report of JCOC No. 54 (Enclosure 1) presents fairly the financial position of the Fund as of September 30, 1989. The Status of Funds Report was prepared by the former Treasurer. Financial summaries of JCOC Nos. 49 through 53 can be found at Enclosure 2.

Except as noted below, the controls over the JCOC Fund were adequate, and no improprieties were disclosed. We found no evidence of fraud, nor has any been reported to the Inspector General, DoD. We identified the following weaknesses:

- The JCOC Director did not sign receipts for member contributions for JCOC Nos. 53 and 54. Checks for JCOC Nos. 50 through 53 were signed only by the Treasurer, and were not countersigned by responsible personnel from OASD(PA) as required by OSD Administrative Instruction No. 48.

- Cash advances were made to the JCOC Director in accordance with OSD Administrative Instruction No. 48; however, unexpended monies were not promptly returned to the Fund. For example, in JCOC No. 51, unexpended funds were held by the JCOC Director for 1 year before being returned to the Fund. - Supporting documentation was not maintained for cash advances made from JCOC No. 51.

- JCOC Directors issued personal checks to pay for JCOC expenses and were subsequently reimbursed by the Fund from JCOC No. 53 and 54.

- The financial report from JCOC No. 53 was not prepared within 30 days of the last transaction, as required by OSD Administrative Instruction No. 48.

- Bank reconciliations were not performed from August 30, 1985, to February 28, 1986.

Inadequate internal controls resulted in the deficiencies identified in this audit. No risk assessments or internal control reviews were performed by the Washington Headquarters Services for the JCOC Fund, as required by the Internal Management Control Program and the Federal Managers' Financial Integrity Act. Although no evidence of fraud was found, lack of adequate internal controls could result in fraud. Internal control reviews and risk assessments are designed to help identify and correct internal control deficiencies.

Conclusion

We discussed the deficiencies listed above with the Deputy Director, Budget and Finance, Washington Headquarters Services, and with the present Treasurer of the JCOC Fund. They agreed with the results of our audit. For the most recent JCOC, the Treasurer has been taking corrective actions. The JCOC Director has signed receipts for member contributions, and checks issued for payment have contained two signatures as required by OSD Administrative Instruction No. 48. In addition, we notified the bank that it had processed checks requiring two signatures when only one signature was presented. The bank's management informed us that they will monitor the JCOC account closely to ensure that checks have the required signatures before being processed. The Treasurer had not authorized any cash advances, and no advances from prior years were outstanding. The Treasurer has advised the JCOC Director not to issue personal checks to pay for JCOC expenses and expect the Fund to reimburse him. The Treasurer had for each month's statement. performed bank reconciliations Further, Washington Headquarters Services agreed that internal control reviews of the JCOC Fund will be performed as required by Office of Management and Budget Circular A-123, "Internal Control As an additional control, Washington Headquarters Systems." Services will request audits at least once every 3 years and whenever a new Treasurer is appointed.

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We provided a draft of this report to the addressee on October 31, 1990. Because there were no recommendations, no management comments were required, and none were received. Therefore, we are publishing this report in final form. Any comments on this final report should be provided within 60 days of the date of this memorandum.

The courtesies extended to the audit staff are appreciated. Should you have any questions about this report, please contact Mr. Raymond D. Kidd at (703) 614-1682 or Mr. Richard A. Levine at (703) 693-0461. Distribution of this report is shown at Enclosure 4.

Robert J Lieberman Assistant Inspector General for Auditing

Enclosures

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	æ		Source of Funds	Balance from JCOC 53*	Conferees	Conferees	Conferees	J.M. Taggart	CPT D. McCurrach	Dr. J.H. Sammons	LTC M.A. Bowman	M. Francis	Total Receipts:																							
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ENCLOSURE 1 Page 1 of 2

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* 1	Total Expenses:				\$32,330.64		\$18,972.93	
	Ending Balance:							\$5,168.28

ENCLOSURE 1 Page 2 of 2

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JOINT CIVILIAN ORIENTATION CONFERENCE FUND

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*JCOC - Joint Civilian Orientation Conference

51,293,15 \$56,471.85 (51,303,57) \$ 5,168,28

Less Expenditures Ending Balance

Subtotal

\$ 5,178.70

Beginning Balance Plus Total Deposits

		JCOC Nos. 49 to 53											
	No. 49	No. 50	No. 51	No. 52	No. 53								
Beginning Balance <mark>2</mark> /	\$ 5,533.14	\$ 5,925.13	\$ 5,923.54	\$ 5,807.82	\$ 6,335.89								
Plus Total Deposits	41,622.78	49.012.60	51,109.21	50,596.08	59,663.18								
Subtotal	\$47,155.92	\$54,937.73	\$57,032.75	\$56,403.90	\$65,999.07								
Less Expenditures	(41,230.79)	(49,014.19)	(51,224.93)	(50,068.01)	(60,820.37)								
Ending Balance 3/	\$ 5,925,13	\$ 5,923.54	\$ 5,807.82	\$ 6,335.89	\$ 5,178.70								

FINANCIAL SUMMARIES OF THE JOINT CIVILIAN ORIENTATION CONFERENCE FUND

 $\frac{1}{JCOC}$ -- Joint Civilian Orientation Conference.

- 2/ All records of JCOC No. 48 (FY 1983) were missing; therefore, we could not be assured that the beginning balance for JCOC No. 49 was accurate.
- 3/ Some records of JCOC No. 49 (FY 1984) were missing; records were reconstructed by the auditors.

ACTIVITIES VISITED OR CONTACTED

Office of the Secretary of Defense

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Assistant Secretary of Defense (Public Affairs), Washington, DC Washington Headquarters Services, Washington, DC

ENCLOSURE 3

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2

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