Report Number IG-05-012

EXECUTIVE SUMMARY

An internal audit of an Office of Inspector General confidential fund found that custodians could accurately account for monies provided to and disbursed from the fund and that the actual balance in the fund agreed with amounts recorded. The audit identified several recommendations to improve budgeting and record keeping for the fund. However, it was determined that the fund did not comply with appropriations law. Specifically, although monies deposited into the account were from appropriations for use in specific fiscal years, the fund retained unspent monies at year-end for use in subsequent years. As a result, the fund spent $15,433 from appropriations that had expired. The remaining $114,744 in expired appropriations in the fund were de-obligated and returned to the United States Treasury. In the future, all unused funds will be de-obligated at the end of each fiscal year.

This report contains information that is not releasable to the general public.