



To the Comptroller
National Oceanic and Atmospheric Administration

We have completed the audit of the consolidated financial statements of the National Oceanic and Atmospheric Administration (NOAA) Asset Forfeiture Fund (AFF) as of March 31, 2011, and have issued our report thereon dated June 15, 2011.

In addition, a separate agreed-upon procedures engagement was performed to assist you in determining whether internal controls over AFF micro-purchases made by the Office of Law Enforcement (OLE) and General Counsel for Enforcement and Litigation (GCEL), for the period October 1, 2004 through September 30, 2010, are effective and in compliance with applicable laws, regulations, and contracts that have a significant effect upon the agreed-upon procedures objectives.

During the course of our audit, as well as the agreed-upon procedures engagement, we had the opportunity to observe various accounting, operating and procedural matters as they relate to the AFF. Based on these engagements, we have additional observations and recommendations. Even though the matters described in this letter (referred to as the Management Letter – ML) are not considered "Significant Deficiencies" as defined by standards issued by the American Institute of Certified Public Accountants, these matters are still important in the overall internal control structure of the AFF and require managements' attention.

Exhibit I to this letter provides details of our findings.

This report is intended solely for the information and use of the management of the AFF, and is not intended to be, and should not be, used by anyone other than these specified parties.

We are available to discuss the items contained in this letter at your convenience.

Clifton Gunderson LLP

Calverton, Maryland
August 5, 2011

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
ASSET FORFEITURE FUND
MANAGEMENT LETTER COMMENTS
MARCH 31, 2011

A. AUDIT AND AUP FINDINGS

1. INTERNAL CONTROLS OVER COLLECTIONS AND RECEIVABLES

Conditions - During our testing of the Collections and Receivables process, we noted that:

- a) The OLE and GECL serve as the primary source of information related to accounts receivable transactions which are recorded in the accounting system by the Finance Office. Accounting events requiring recordation in the general ledger include assessment of fines, penalties and forfeiture, as well as collections from a respondent or third party. Fines, penalties and forfeiture activities are reported to the Finance Office by the program offices in a memo. These memos are used by the Finance Office to manually update the accounts receivable module that serves as the basis for accounts receivable and collection transactions recorded in the financial statements. NOAA is compelled to utilize these manual processes because the data management systems utilized by the program offices are not configured to electronically export data to the accounting system. The lack of an integrated system increases the risk the data in the accounting system may be incomplete or inaccurate.
- b) The OLE regional offices perform investigations that result in an assessment of a fine or penalty. Each enforcement officer is issued with booklet of Enforcement Action Reports (EAR) or "ticket books" to record violations. However, there is no system in place to track the completeness or inventorying of the EARs. Additionally, OLE offices receive payments from respondents, deposits the checks into a bank lockbox and authorize recordation of the transactions in the accounting system by the Finance Office. We were also advised by OLE personnel that due to the small size of some of the regional offices, checks may not be processed on a daily basis. *GAO Standards for Internal Controls in the Federal Government*, states key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud. This should include separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transaction, and handling any related assets. No one individual should control all key aspects of a transaction or event. The Standards also require that transactions should be processed timely and proper safeguards over assets be put in place.

Recommendations - We recommend that management:

- a) Implement policies and procedures for performing analytical review and reconciliation of data in the program offices' data management systems (LEADS and EMIS/JUSTWARE), with the data in the CBS general ledger system.
- b) Establish a system that provides for adequate control over the issue and reporting of EARs and receipts. Ticket books should be sequentially ordered and logged, and appropriate controls over issue should be maintained. Also implement a system to maintain a log of all checks received daily, assign responsibility for receiving checks with more than one individual present, and ensure a separate individual bear the

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responsibility of depositing checks to the lockbox. A mechanism should also be put in place for the safekeeping of checks waiting to be processed. NOAA should consider the feasibility of having the respondent/violator send all checks directly to the lockbox to further improve segregation of duties.

2. INTERNAL CONTROLS OVER PROCUREMENT AND DISBURSEMENTS

Conditions - During the agreed-upon procedures, we noted the following:

- a) Procurement policies related to key issues such as the appropriate use of funds, approval for procurement of goods and services, and record retention policies are contained in several different policy manuals and memos or are prescribed informally based on the institutional knowledge of NOAA personnel, while certain procedures are developed at the regional OLE/GCEL office level and therefore, may differ from office to office.
- b) Procurement policies for Federal Express, cellular telephone service and land line telephone service, do not address key controls such as management approval at the individual user level, tracking of authorized end users, documenting use and receipt of services and record retention.
- c) For over half of the 360 sample transactions tested a full set of documentary support was not provided. A majority of these sample transactions occurred prior to fiscal year 2010.
- d) For 4 of the 360 sample transactions tested were for an unauthorized use of the fund. All of these sample transactions occurred prior to fiscal year 2010.
- e) For 1 of the 360 sample transactions tested, the transaction number was incorrectly entered into the accounting system, while 4 of the 360 sample transactions tested, revealed that an incorrect object class code was used. All of these sample transactions occurred prior to fiscal year 2010.
- f) For 16 of the 360 sample transactions tested, the purchase request form or travel authorization was not signed. Of these, 13 sample transactions occurred prior to fiscal year 2010 and 3 sample transactions occurred during fiscal year 2010.

Recommendations - We recommend that management:

- a) Formalize a comprehensive procurement policy specifically for the AFF. Once developed, management should centralize these policies and procedures to be utilized by the regional offices, so that each office is following the same set of procedures and record retention policies, accessed from the same location. Additionally, policies and procedures should be updated to reflect current controls in place.
- b) NOAA should also ensure AFF record retention schedules are consistent with DOC and National Archives Retention Administration guidelines and clearly address the different

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types of expenditures from the AFF such as, but not limited to, Federal Express and cellular telephone services and related documents. Additionally, procurement policies for Federal Express and cellular telephone services should specifically address appropriate use of AFF funds.

- c) Implement a comprehensive record retention schedule for the AFF which supports NOAA's financial reporting requirements and internal and external audit needs.
- d) Enforce its policies for the appropriate use of the AFF and consider whether additional training of personnel is warranted.
- e) Strengthen policies and procedures and/or increase training for personnel, which would ensure transactions are properly coded and/or recorded in the accounting system.
- f) Implement policies and procedures which would ensure that all transactions are appropriately authorized at key points in the procurement process and that documentary evidence of such authorization is adequately stored for ease of retrieval and use in supporting financial reporting requirements.

**NATIONAL OCEANIC AND ATMOSPHERIC
ADMINISTRATION
ASSET FORFEITURE FUND
Germantown, Maryland**

**AGREED UPON PROCEDURES ENGAGEMENT
Asset Forfeiture Fund
Micro-Purchases
August 5, 2011**

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Mr. Jon Alexander
National Oceanic and Atmospheric Administration
20020 Century Boulevard
Germantown, Maryland

We have performed the procedures enumerated below, which were agreed to by The National Oceanic and Atmospheric Administration's (NOAA) Financial Policy and Compliance Division (FPCD), solely to assist the FPCD in determining whether internal controls over The Asset Forfeiture Fund (AFF) micro-purchases made by the Office of Law Enforcement (OLE) and General Counsel for Enforcement and Litigation (GCEL), for the period October 1, 2004 through September 30, 2010, are effective and in compliance with applicable laws, regulations, and contracts that have a significant effect upon the agreed-upon procedures objectives. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The sufficiency of these procedures is solely the responsibility of the NOAA Finance Office's FPCD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

SUMMARY OF ENGAGEMENT PROCEDURES AND RESULTS

We obtained a detailed listing of all AFF disbursements and expenses for the period of October 1, 2004 through September 30, 2010, and reconciled the listing to the general ledger for the applicable period. We selected and tested a total of 60 disbursement transactions for each of the 6 fiscal years ended September 30, 2005 through 2010, for a grand total of 360 disbursement transactions for the period October 1, 2004 through September 30, 2010. Of the total disbursements, we selected 177 relating to travel, 111 relating to purchase card transactions, 32 relating to cellular telephone service and 40 which related to small expenditures not covered above.

11710 Beltsville Drive
Suite 300
Calverton, Maryland 20705-3106
tel: 301-931-2050
fax: 301-931-1710
www.cliftoncpa.com

SUMMARY OF TESTING

We selected a total of 360 sample items and tested the 14 objectives agreed upon with NOAA's FPCD. Since there were 14 objectives, a single sample could have been tested for several objectives and been found to not meet several objectives. If an item did not meet the agreed objective or the documents were not provided, as we could not determine if it met the objective, they were considered exceptions and are being summarized below. We found that documents were not provided due to NOAA's document retention policies or that they were lost or missing. The following summarizes our results by transaction type.

Travel related disbursements:

We selected 177 samples that were related to temporary duty travel (TDY) and the items that did not meet the objectives are as follows:

Objective	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Totals
1 – TDY transactions greater than \$150, but less than \$1,000 been expended for an appropriate use of the AFF.	3	2	1	1		1	8
2 – TDY transactions greater than \$150, but less than \$1,000 in compliance with NOAA and DOC policies/procedures.	13	10		1			24
3 – TDY transactions greater than \$150, but less than \$1,000 in compliance with General Service Administration's (GSA) Federal Acquisition Regulation and Federal Travel Regulation provisions for travel.	26	4					30
13 – Were the transactions described above properly identified as expenditures from the AFF, in NOAA's accounting system.							
14 – For the transactions described above, was approval by authorized personnel, evidence of receipt of goods or services and other control activities, in place and sufficiently documented.							
Totals	42	16	1	2		1	62

We selected 111 samples that were related to purchase card and the items that did not meet the objectives are as follows:

Objective	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Totals
4 – Have purchase card transactions less than or equal to \$3,000 made by OLE and GCEL, been expended for an appropriate use of the AFF.	5	6	1			1	13
5 – Were purchase card transactions less than or equal to \$3,000 made by OLE and GCEL in compliance with NOAA and DOC policies and procedures.	19	28	8	6	8	11	80
6 - Were purchase card transactions less than or equal to \$3,000 made by OLE and GCEL in compliance with GSA's Federal Acquisition Regulation.	4	7					11
13 – Were the transactions described above properly identified as expenditures from the AFF, in NOAA's accounting system.	4	7	1	1	1		14
14 – For the transactions described above, was approval by authorized personnel, evidence of receipt of goods or services and other control activities, in place and sufficiently documented.	8						8
Totals	40	48	10	7	9	12	126

We selected 32 samples that were related to cellular telephone service and the items that did not meet the objectives are as follows:

Objective	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Totals
7 – Have OLE and GCEL purchases for cellular telephone services, been expended for an appropriate use of the AFF.	1	2			2	1	6
8 – Were OLE and GCEL purchases for cellular telephone services in compliance with NOAA and DOC policies and procedures.	4	3	6	4	3	6	26
9 – Were OLE and GCEL purchases for cellular telephone services in compliance with GSA's Federal Acquisition Regulation.	1						1
13 – Were the transactions described above properly identified as expenditures from the AFF, in NOAA's accounting system.	1	2			2	1	6
14 – For the transactions described above, was approval by authorized personnel, evidence of receipt of goods or services and other control activities, in place and sufficiently documented.	1						1
Totals	8	7	6	4	7	8	40

We selected 40 samples that were related to small expenditures not previously covered and the items that did not meet the objectives are as follows:

It should be noted that 18 sample items related to the small expenditures were related to FedEx transactions and due to the nature of those transactions it could not be determined whether they were appropriate use of the AFF or in compliance with policies, see objectives 10 and 13.

Objective	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Totals
10 – Were small expenditures of less than \$1,000, not covered above, made by OLE and GCEL expended for an appropriate use of the AFF.	15	6	2	2	3	3	31

11 – Were small expenditures of less than \$1,000, not covered above, made by OLE and GCEL, in compliance with NOAA and DOC policies and procedures.	15	11	2	3	6	7	44
12 – Were small expenditures of less than \$1,000, not covered above, made by OLE and GCEL, in compliance with GSA's Federal Acquisition Regulation.	1	2			1		4
13 – Were the transactions described above properly identified as expenditures from the AFF, in NOAA's accounting system.	8	8	2	2	3	3	26
14 – For the transactions described above, was approval by authorized personnel, evidence of receipt of goods or services and other control activities, in place and sufficiently documented.							
Totals	39	27	6	7	13	13	105

Objective 1: *Have OLE and GCEL local and TDY travel transactions greater than \$150, but less than \$1,000, been expended for an appropriate use of the AFF as defined by Department of Commerce (DOC) and NOAA's policies and procedures based on the Magnuson-Stevens Act, as amended.*

Our results revealed eight exceptions relating to this objective; four were related to the fact that there was not enough information provided to make an assessment of whether the expense was an appropriate use of the AFF, three of which were due to the fact that the travel authorization form or other appropriate documents were not provided for our review. The remaining exception appeared to be an inappropriate use of the AFF.

See Schedule I - Summary of Exceptions (Travel Disbursements) for more details.

Objective 2: *Were OLE and GCEL local and TDY travel transactions greater than \$150, but less than \$1,000 in compliance with NOAA and DOC enforcement and procurement policies and procedures for travel.*

Our results revealed twenty four exceptions relating to this objective. We noted nine instances where the travel authorization was provided, but there was no evidence of signature to support authorization of the travel on the documents; three instances where the travel authorization was not available and therefore we could not determine whether the travel authorization was appropriately approved. We also noted twelve instances where no receipts/supporting documentation were provided and therefore could not determine that the payment was adequately supported.

See Schedule I - Summary of Exceptions (Travel Disbursements) for more details.

Objective 3: *Were OLE and GCEL local and TDY travel transactions greater than \$150, but less than \$1,000 in compliance with General Service Administration's (GSA) Federal Acquisition Regulation and Federal Travel Regulation provisions for travel.*

Our results revealed thirty exceptions relating to this objective; two instances where no air travel confirmation was provided to support the common carrier costs in accordance with the Federal Travel Regulation, seven instances where the documentation was not provided to support that the payment was made timely, and twenty one instances that we could not determine, as the documents were not available due to document retention policies.

See Schedule I - Summary of Exceptions (Travel Disbursements) for more details.

Objective 4: *Have purchase card transactions less than or equal to \$3,000 made by OLE and GCEL, been expended for an appropriate use of the AFF as defined in the DOC/NOAA's policies and procedures based on the Magnuson-Stevens Act, as amended.*

Our results revealed thirteen exceptions relating to this objective; three instances of which appeared to be prohibited uses of the AFF funds, nine instances where no supporting documentation was provided to determine whether the expense was an appropriate use, and one instance where there was not enough information to determine whether the expense was related to enforcement of marine laws.

See Schedule II - Summary of Exceptions (Purchase Card Disbursements) for more details.

Objective 5: *Were purchase card transactions less than or equal to \$3,000 made by OLE and GCEL in compliance with NOAA and DOC enforcement and procurement policies and procedures.*

Our results revealed eighty exceptions relating to this objective. We noted two instances where the purchase request form was not signed by the approving official to document proof of authorization of purchase, three instances where the purchase card pre-approval form was signed by one individual instead of the two required, and sixty one instances where we were unable to determine if the transaction was approved by authorized personnel prior to purchase. We also noted thirteen instances where evidence of receipt of goods/services was not provided and one instance where the transaction number on the purchase card statement does not tie to the CBS general ledger system.

See Schedule II - Summary of Exceptions (Purchase Card Disbursements) for more details.

Objective 6: *Were purchase card transactions less than or equal to \$3,000 made by OLE and GCEL in compliance with GSA's Federal Acquisition Regulation.*

Our results revealed eleven exceptions relating to this objective; which were eleven instances where no supporting documentation was provided and we were unable to determine whether the purchase card disbursement was in compliance of the GSA Federal Acquisition Regulation.

See Schedule II - Summary of Exceptions (Purchase Card Disbursements) for more details.

Objective 7: *Have OLE and GCEL purchases for cellular telephone services, been expended for an appropriate use of the AFF as defined in DOC/NOAA's policies and procedures based on the Magnuson-Stevens Act, as amended.*

There were six instances where we were unable to determine whether the cellular services were the appropriate use of the AFF due to missing cell phone holder documents. One of the above instances was due to record retention policies.

See Schedule III - Summary of Exceptions (Cellular Service Disbursements) for more details.

Objective 8: *Were OLE and GCEL purchases for cellular telephone services in compliance with NOAA and DOC enforcement and procurement policies and procedures.*

We noted seventeen instances where we were unable to determine if authorization was received, due to the lack of documentation, three instances where the pre-approval form was not signed to show authorization and six instances we were unable to determine if the payment was made timely, due to lack of documentation. Two of the above instances the lack of documentation was due to the record retention policies.

See Schedule III - Summary of Exceptions (Cellular Service Disbursements) for more details.

Objective 9: *Were OLE and GCEL purchases for cellular telephone services in compliance with GSA's Federal Acquisition Regulation.*

There was one instance where we were unable to determine, as we were not provided documentation, due to the record retention policies.

See Schedule III - Summary of Exceptions (Cellular Service Disbursements) for more details.

Objective 10: Were small expenditures of less than \$1,000, not covered above, made by OLE and GCEL expended for an appropriate use of the AFF as defined in the Magnuson-Stevens Act, as amended, and DOC/NOAA's policies and procedures.

Our testing results revealed thirty one instances where supporting documentation was not provided; therefore, we were unable to determine whether the expense was for an appropriate use of the AFF. It should be noted that eighteen of the thirty one instances were related to FedEx shipments and due to the nature of those transactions and lack of documentation it could not be determined whether they were appropriate use of the AFF.

See Schedule IV - Summary of Exceptions (Small Expenditure Disbursements) for more details.

Objective 11: Were small expenditures of less than \$1,000, not covered above, made by OLE and GCEL, in compliance with NOAA and DOC enforcement and procurement policies and procedures based on the Magnuson-Stevens Act, as amended.

Our testing results revealed forty four exceptions. We noted thirty two instances where the purchase requisition and/or purchase order/contract or equivalent document was not provided and we were unable to determine whether the expense was appropriately approved in accordance with DOC/NOAA's policies and procedures.

We also noted six instances where no supporting invoice or equivalent documentation was provided and we were unable to determine whether goods/services have been received or whether goods/services were in accordance with applicable policies. There were six instances where the payment date could not be determined in order to test compliance with the Prompt Pay Act.

See Schedule IV - Summary of Exceptions (Small Expenditure Disbursements) for more details.

Objective 12: Were small expenditures of less than \$1,000, not covered above, made by OLE and GCEL, in compliance with GSA's Federal Acquisition Regulation.

Our testing results revealed four exceptions, where no information was provided and we were unable to determine whether the expense is in compliance with GSA's Federal Acquisition Regulation.

See Schedule IV - Summary of Exceptions (Small Expenditure Disbursements) for more details.

Objective 13: Were the transactions described above properly identified as expenditures from the AFF, in NOAA's accounting system.

We noted fourteen exceptions relating to purchase card disbursements, of which three were related to incorrect object class coding for the item purchased and eleven related to the fact that no supporting documentation was provided and we were unable to determine whether the expenses are properly coded in NOAA's accounting system.

We were unable to determine six instances relating to cellular telephone service due to the fact that no supporting documentation was provided to test whether the expenses are properly coded in NOAA's accounting system; one of which was due to document retention policies.

We noted 26 exceptions relating to small expenditure disbursements due to the fact that no information was provided to determine whether the expense was properly identified as

expenditures from the AFF in NOAA's accounting system. It should be noted that eighteen of the twenty six instances were related to FedEx shipments and nineteen where no documentation was provided due to document retention policies.

See Schedules II - IV for summaries of exceptions for more details.

Objective 14: For the transactions described above, was approval by authorized personnel, evidence of receipt of goods or services and other control activities, in place and sufficiently documented.

Our results revealed one instance of cellular services that we could not determine, as the documents were not available due to document retention policies, and eight instances of purchase card disbursements where we were unable to determine whether the corporate bankcard statement was properly approved since the corporate bankcard statement and/or invoice cover sheet was not provided.

See Schedules I - IV for summaries of exceptions for more details.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the financial statements or related financial data. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Because the agreed-upon procedures listed below do not constitute an examination, an audit or review, we will not express an opinion or limited assurance on the AFF's financial statements or any elements, accounts, or items thereof, for the period October 1, 2004 through September 30, 2010.

This report is intended solely for the information and use of The National Oceanic and Atmospheric Administration's Financial Policy and Compliance Division and should not be used by anyone other than this specified party.

Clifton Henderson LLP

Calverton, Maryland
August 5, 2011

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION ASSET FORFEITURE FUND
AGREED UPON PROCEDURES**

1. Have OLE and GCEL local and temporary duty (TDY) travel transactions greater than \$150, but less than \$1,000, been expended for an appropriate use of the AFF as defined by Department of Commerce (DOC) and NOAA's policies and procedures based on the Magnuson-Stevens Act, as amended.
2. Were OLE and GCEL local and temporary duty (TDY) travel transactions greater than \$150, but less than \$1,000 in compliance with NOAA and DOC enforcement and procurement policies and procedures for travel.
3. Were OLE and GCEL local and temporary duty (TDY) travel transactions greater than \$150, but less than \$1,000 in compliance with General Service Administration's (GSA) Federal Acquisition Regulation and Federal Travel Regulation provisions for travel.
4. Have purchase card transactions less than or equal to \$3,000 made by OLE and GCEL, been expended for an appropriate use of the AFF as defined in the DOC/NOAA's policies and procedures based on the Magnuson-Stevens Act, as amended.
5. Were purchase card transactions less than or equal to \$3,000 made by OLE and GCEL in compliance with NOAA and DOC enforcement and procurement policies and procedures.
6. Were purchase card transactions less than or equal to \$3,000 made by OLE and GCEL in compliance with GSA's Federal Acquisition Regulation.
7. Have OLE and GCEL purchases for cellular telephone services, been expended for an appropriate use of the AFF as defined in DOC/NOAA's policies and procedures based on the Magnuson-Stevens Act, as amended.
8. Were OLE and GCEL purchases for cellular telephone services in compliance with NOAA and DOC enforcement and procurement policies and procedures.
9. Were OLE and GCEL purchases for cellular telephone services in compliance with GSA's Federal Acquisition Regulation.
10. Were small expenditures of less than \$1,000, not covered above, made by OLE and GCEL expended for an appropriate use of the AFF as defined in the Magnuson-Stevens Act, as amended, and DOC/NOAA's policies and procedures.
11. Were small expenditures of less than \$1,000, not covered above, made by OLE and GCEL, in compliance with NOAA and DOC enforcement and procurement policies and procedures based on the Magnuson-Stevens Act, as amended.
12. Were small expenditures of less than \$1,000, not covered above, made by OLE and GCEL, in compliance with GSA's Federal Acquisition Regulation.
13. Were the transactions described above properly identified as expenditures from the AFF, in NOAA's accounting system.
14. For the transactions described above, was approval by authorized personnel, evidence of receipt of goods or services and other control activities, in place and sufficiently documented.

**APPENDIX I
LIST OF ACRONYMS**

AFF	Asset Forfeiture Fund
AICPA	American Institute of Certified Public Accountants
DOC	Department of Commerce
FPCD	Financial Policy and Compliance Division
GCEL	General Counsel for Enforcement and Litigation
GSA	General Services Administration
NOAA	National Oceanic and Atmospheric Administration
OLE	Office of Law Enforcement
TDY	Temporary Duty Travel

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - PURCHASES CARD DISBURSEMENTS
FY 2005 - FY 2010
SCHEDULE I

Objective 1: Travel authorization or other travel documents were not provided for our review, CG was unable to assess.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	23	\$ 416.30	Travel authorization or other documents were not provided to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
2005	28	\$ 962.00	Travel authorization or other documents were not provided to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
2006	17	\$ 230.70	Travel authorization or other documents were not provided to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
			3

Objective 1: Insufficient information provided to assess whether the expense was an appropriate use of the AFF.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	18	\$ 334.02	Purpose per travel documents: Travel to Galveston, TX to participate in Turtle Excluder Devices (TEDS) operation. Exception: NOAA was unable to provide additional documentation to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
2006	7	\$ 282.00	Purpose per travel documents: Travel to Baltimore, MD to conduct target interview for HMS. Exception: NOAA was unable to provide additional documentation to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
2008	16	\$ 497.51	Purpose per travel documents: To migrate Anchorage Offices to New Ole Domain. Exception: NOAA was unable to provide additional documentation to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
2010	26	\$ 414.24	Purpose per travel documents: Sector Compliance Operation, CFR651. Exception: NOAA was unable to provide additional documentation to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
			4

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - PURCHASES CARD DISBURSEMENTS
FY 2005 - FY 2010
SCHEDULE I

Objective 1: Travel expense was not an appropriate use of the AFF.			
Fiscal Year	Sample #	Amount	Condition/Exception
2007	16	\$ 171.50	Exception: The purpose for the travel is described on the Travel Authorization as "To travel to St. Petersburg, FL to interview for supervisory position located in Galveston, TX". Nyasha Withers, Southeast Enforcement Division Administrative Assistant, further explained "Charles Tyer traveled for the final selection (interview) process for the D4 ASAC position. In the remarks section of Charles CD 370 Travel Voucher explains plans were changed due to picking up new GOV used for support of investigations, with no additional charge to Government." CG believes since the original purpose of the trip was non-AFF related and no additional travel costs were incurred as a result of picking up the GOV (presumably AFF related), the trip should not have been charged to the AFF.
Objective 1: Total Exceptions			8

Objective 2: Travel authorization or equivalent is missing approver's signature.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	8	\$ 248.50	The travel authorization or equivalent document was provided; however, there was no physical signature or we were not shown the electronic signature to show proper authorization.
2005	21	\$ 408.90	The travel authorization or equivalent document was provided; however, there was no physical signature or we were not shown the electronic signature to show proper authorization.
2005	22	\$ 414.50	The travel authorization or equivalent document was provided; however, there was no physical signature or we were not shown the electronic signature to show proper authorization.
2006	18	\$ 430.00	The travel authorization or equivalent document was provided; however, there was no physical signature or we were not shown the electronic signature to show proper authorization.
2006	20	\$ 927.00	The travel authorization or equivalent document was provided; however, there was no physical signature or we were not shown the electronic signature to show proper authorization.
2006	23	\$ 662.40	The travel authorization or equivalent document was provided; however, there was no physical signature or we were not shown the electronic signature to show proper authorization.
2006	25	\$ 282.00	The travel authorization or equivalent document was provided; however, there was no physical signature or we were not shown the electronic signature to show proper authorization.
2006	28	\$ 239.00	The travel authorization or equivalent document was provided; however, there was no physical signature or we were not shown the electronic signature to show proper authorization.
2008	25	\$ 954.00	The travel authorization or equivalent document was provided; however, there was no physical signature or we were not shown the electronic signature to show proper authorization.
			3

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - PURCHASES CARD DISBURSEMENTS
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Objective 2: Travel authorization or equivalent was not provided, we were not able to assess.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	23	\$ 416.30	Travel authorization or other documents were not provided to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
2005	28	\$ 962.00	Travel authorization or other documents were not provided to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
2006	17	\$ 230.70	Travel authorization or other documents were not provided to substantiate the purpose for the travel. Due to the lack of information, CG was unable to assess whether the expense was an appropriate use of the AFF.
			3

Objective 2: Document to support the payment (e.g. travel voucher, receipts and bank card statements) were not provided, unable to determine.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	6	\$ 213.70	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
2005	7	\$ 216.20	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
2005	20	\$ 355.27	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
2005	21	\$ 408.90	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
2005	23	\$ 416.30	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
2005	25	\$ 476.70	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
2005	27	\$ 592.30	JPMorgan/Citibank bank card statement and documentation needed to tie the statement to the sample transaction, as applicable, were not provided. Also, the amount per the PM003a screen is different from the amount in the voucher and additional information was not provided to explain the difference.
2005	28	\$ 962.00	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.

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Objective 2 (cont'd): Document to support the payment (e.g. travel voucher, receipts and bank card statements) were not provided, unable to determine.			
Fiscal Year	Sample #	Amount	Condition/Exception
2006	11	\$ 164.50	Travel Voucher and related receipts were not provided. Therefore, we were unable to determine whether the expense was properly approved and supported.
2006	12	\$ 462.90	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
2006	20	\$ 927.00	Sample transactions is for car rental expense. Receipts to support the expense was not provided. Also, actual costs for car rental expense of \$927 exceed amount allotted in the travel authorization by \$377. Justification and management approval for the additional charges were not provided. Therefore, we were unable to determine whether the expense was properly supported and approved.
2006	25	\$ 282.00	Receipts to support the travel voucher were not provided. Therefore, we were unable to determine whether the expense was properly supported.
			12
Objective 2: Total Exceptions			24

Objective 3: Documentation evidencing the travel expense was in accordance with Federal Travel Regulations.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	6	\$ 213.70	Air travel confirmation or comparable documentation evidencing common carrier costs met the requirements prescribed by the Federal Travel Regulations were not provided.
2005	23	\$ 416.30	Air travel confirmation or comparable documentation evidencing common carrier costs met the requirements prescribed by the Federal Travel Regulations were not provided.
			2

Objective 3: Documentation evidencing the payment was made timely was not provided.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	6	\$ 213.70	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
2005	7	\$ 216.20	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
2005	20	\$ 355.27	Could not determine if disbursement was made during the period due to lack of JPMorgan / Citibank statement and the ability to tie the sample to them. Exception: Sample documentation was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	21	\$ 408.90	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.

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Objective 3:		Documentation evidencing the payment was made timely was not provided.	
Fiscal Year	Sample #	Amount	Condition/Exception
2005	23	\$ 416.30	Could not determine if disbursement was made during the period due to lack of JPMorgan / Citibank statement and the ability to tie the sample to them. Exception: Sample documentation was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	25	\$ 476.70	Could not determine if disbursement was made during the period due to lack of JPMorgan / Citibank statement and the ability to tie the sample to them. Exception: Sample documentation was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	27	\$ 592.30	JPMorgan/Citibank bank card statement and documentation needed to tie the statement to the sample transaction, as applicable, were not provided. Also, the amount per the PM003a screen is different from the amount in the voucher and additional information was not provided to explain the difference.
2005	28	\$ 962.00	Could not determine if disbursement was made during the period due to lack of JPMorgan / Citibank statement and the ability to tie the sample to them. Exception: Sample documentation was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2006	11	\$ 164.50	Travel Voucher and related receipts were not provided. Therefore, we were unable to determine whether the expense was properly approved and supported.
2006	12	\$ 462.90	JPMorgan/Citibank statement and documentation needed to tie statement to the sample transaction, as applicable, were not provided.
			10

Objective 3:		Could not assess if disbursement was made timely due to lack of documentation.	
Fiscal Year	Sample #	Amount	Condition/Exception
2005	6	\$ 213.70	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	7	\$ 216.20	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	20	\$ 355.27	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	21	\$ 408.90	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	23	\$ 416.30	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.

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Objective 3 (cont'd):			
Could not assess if disbursement was made timely due to lack of documentation.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	25	\$ 476.70	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	27	\$ 592.30	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	28	\$ 962.00	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2006	12	\$ 462.90	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
			9

Objective 3:			
Could not assess compliance with significant provision of the GSA Federal Acquisition Regulation, due to lack of documentation.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	6	\$ 213.70	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	7	\$ 216.20	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	20	\$ 355.27	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	21	\$ 408.90	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	23	\$ 416.30	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	25	\$ 476.70	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	27	\$ 592.30	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2005	28	\$ 962.00	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
2006	12	\$ 462.90	Could not assess: The support for the sample was destroyed due to NOAA retention policy where it states that copies of credit card statements are destroyed after 6 years and 3 months.
			9
Objective 3:	Total Exceptions		30

Total

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Objective 4: The purchase is not in compliance with NOAA AFF policy.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	37	\$ 68.46	Exception: The expense is for oar locks, fuel tank, fuel line for Aleutian wind inflatable raft. The amount is charged to 26-13-00-00 (purchase: maintenance of vessels). Per NOAA AFF policy in place (OLE/GCEL memorandum), maintenance equipment is a prohibited use for AFF.
2005	44	\$ 1,578.88	Exception: This expense is for colored plotter for PV William Wind. The amount is charged to 26-13-00-00 (purchase: maintenance of vessels). Per NOAA AFF policy in place (OLE/GCEL memorandum), maintenance equipment is a prohibited use for AFF.
2007	41	\$ 152.35	Exception: This expense is for PFD whistles, hand held bilge pump, marine hose. The amount is charged to 26-13-00-00 (purchase: maintenance of vessels). Per NOAA AFF policy in place (OLE/GCEL memorandum), maintenance equipment is a prohibited use for AFF.
			3

Objective 4: Unable to assess whether the expenditure was an appropriate use of the AFF, due to lack of documentation.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	30	\$ 326.46	Exception: Documents describing the reason for the procurement (e.g. purchase request, bank card statement, receipt) were not provided. Therefore, we were unable to assess whether the expenditure was for an appropriate use of the AFF.
2005	39	\$ 102.80	Exception: Documents describing the reason for the procurement (e.g. purchase request, bank card statement, receipt) were not provided. Therefore, we were unable to assess whether the expenditure was for an appropriate use of the AFF.
2005	42	\$ 471.50	Exception: Documents describing the reason for the procurement (e.g. purchase request, bank card statement, receipt) were not provided. Therefore, we were unable to assess whether the expenditure was for an appropriate use of the AFF.
2006	32	\$ 7.00	Exception: Documents describing the reason for the procurement (e.g. purchase request, bank card statement, receipt) were not provided. Therefore, we were unable to assess whether the expenditure was for an appropriate use of the AFF.
2006	34	\$ 226.24	Exception: Documents describing the reason for the procurement (e.g. purchase request, bank card statement, receipt) were not provided. Therefore, we were unable to assess whether the expenditure was for an appropriate use of the AFF.
2006	35	\$ 155.08	Exception: Documents describing the reason for the procurement (e.g. purchase request, bank card statement, receipt) were not provided. Therefore, we were unable to assess whether the expenditure was for an appropriate use of the AFF.

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Objective 4: Unable to assess whether the expenditure was an appropriate use of the AFF, due to lack of documentation			
Fiscal Year	Sample #	Amount	Condition/Exception
2006	38	\$ 27.50	Exception: Documents describing the reason for the procurement (e.g. purchase request, bank card statement, receipt) were not provided. Therefore, we were unable to assess whether the expenditure was for an appropriate use of the AFF.
2006	43	\$ 237.93	Exception: Documents describing the reason for the procurement (e.g. purchase request, bank card statement, receipt) were not provided. Therefore, we were unable to assess whether the expenditure was for an appropriate use of the AFF.
2006	49	\$ 787.80	Exception: Documents describing the reason for the procurement (e.g. purchase request, bank card statement, receipt) were not provided. Therefore, we were unable to assess whether the expenditure was for an appropriate use of the AFF.
			3

Objective 4: Purchase documentation did not provide enough information to determine if it was related to an investigation.			
Fiscal Year	Sample #	Amount	Condition/Exception
2010	45	\$ 24.31	Exception: Per information from JPMorgan Chase statement, this expense is for convenience check fee. There is not enough information to determine whether this expense is related to enforcement of marine laws.
			1
Total for Objective 4			13

Objective 5: The Purchase Request Form was not signed by the approving official.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	35	\$ 448.56	Exception: The Purchase Request Form was not signed by the approving official to document proof of authorization of purchase.
2008	31	\$ 44.76	Exception: The Purchase Request Form was not signed by the approving official to document proof of authorization of purchase.
			2

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Objective 5: Per information in the purchase request form, two signatories are required for the purchase. Only one approval is evidenced on the form.			
Fiscal Year	Sample #	Amount	Condition/Exception
2010	30	\$ 403.92	Exception: The Purchase Card Pre-Approval Form was only signed by one individual, not two as required.
2010	31	\$ 200.00	Exception: The Purchase Card Pre-Approval Form was only signed by one individual, not two as required.
2010	35	\$ 200.00	Exception: The Purchase Card Pre-Approval Form was only signed by one individual, not two as required.
			3

Objective 5: Approved purchase request form or equivalent was not provided to determine whether the purchase is approved by authorized personnel prior to purchase.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	29	\$ 172.07	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2005	30	\$ 326.46	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2005	31	\$ 32.98	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2005	33	\$ 54.08	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2005	34	\$ 11.60	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.

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Objective 5: Approved purchase request form or equivalent was not provided to determine whether the purchase is approved by authorized personnel prior to purchase.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	36	\$ 161.37	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2005	38	\$ 41.63	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2005	39	\$ 102.80	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2005	40	\$ 27.98	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2005	45	\$ 85.51	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	30	\$ 999.16	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	31	\$ 2,095.00	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	33	\$ 61.90	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.

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Objective 5: Approved purchase request form or equivalent was not provided to determine whether the purchase is approved by authorized personnel prior to purchase.			
Fiscal Year	Sample #	Amount	Condition/Exception
2006	34	\$ 226.24	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	36	\$ 563.00	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	37	\$ 467.00	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	38	\$ 27.50	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	40	\$ 130.99	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	41	\$ 7.95	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	42	\$ 23.43	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	43	\$ 237.93	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.

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Objective 5 (cont'd):			
Approved purchase request form or equivalent was not provided to determine whether the purchase is approved by authorized personnel prior to purchase.			
Fiscal Year	Sample #	Amount	Condition/Exception
2006	45	\$ 8.99	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	46	\$ 120.00	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2006	48	\$ 534.54	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2007	32	\$ 120.00	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2007	34	\$ 979.25	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2007	35	\$ 42.88	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2007	37	\$ 100.00	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.

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Objective 5: Approved purchase request form or equivalent was not provided to determine whether the purchase is approved by authorized personnel prior to purchase.			
Fiscal Year	Sample #	Amount	Condition/Exception
2007	43	\$ 127.96	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2007	46	\$ 19.97	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2007	50	\$ 22.90	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2007	52	\$ 25.00	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2008	33	\$ 66.00	Exception: Approved purchase Request form or equivalent was not provided.
2008	35	\$ 889.96	Exception: Approved purchase Request form or equivalent was not provided.
2008	37	\$ 19.95	Prior to FY2008 the purchase request form was not required, per policy; however, a delegation of authority was. Exception: Delegation of Authority tested with exception. NOAA provided approved delegation of authority that was dated after the date of purchase.
2008	40	\$ 199.00	Exception: Approved purchase Request form or equivalent was not provided.
2008	46	\$ 1,395.00	Exception: Approved purchase Request form or equivalent was not provided.
2009	32	\$ 1,960.00	Exception: Approved purchase Request form or equivalent was not provided.
2009	35	\$ 340.10	Exception: Approved purchase Request form or equivalent was not provided.
2009	36	\$ 115.00	Exception: Approved purchase Request form or equivalent was not provided.
2009	39	\$ 29.95	Exception: Approved purchase Request form or equivalent was not provided.
2009	40	\$ 80.00	Exception: Approved purchase Request form or equivalent was not provided.
2009	47	\$ 1,049.45	Exception: Approved purchase Request form or equivalent was not provided.

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Objective 5 (cont'd): Approved purchase request form or equivalent was not provided to determine whether the purchase is approved by authorized personnel prior to purchase.			
Fiscal Year	Sample #	Amount	Condition/Exception
2009	48	\$ 127.99	Exception: Approved purchase Request form or equivalent was not provided.
2010	32	\$ 17.50	Exception: Approved purchase Request form or equivalent was not provided.
2010	33	\$ 23.12	Exception: Approved purchase Request form or equivalent was not provided.
2010	37	\$ 25.32	Exception: Approved purchase Request form or equivalent was not provided.
2010	40	\$ 34.94	Exception: Approved purchase Request form or equivalent was not provided.
2010	43	\$ 8.00	Exception: Approved purchase Request form or equivalent was not provided.
2010	49	\$ 23.22	Exception: Approved purchase Request form or equivalent was not provided.
			50

Objective 5: Unable to assess evidence of receipt of goods/services was not provided.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	29	\$ 172.07	Exception: Evidence of receipt of goods/services was not provided.
2005	30	\$ 326.46	Exception: Evidence of receipt of goods/services was not provided.
2005	39	\$ 102.80	Exception: Evidence of receipt of goods/services was not provided.
2005	42	\$ 471.50	Exception: Evidence of receipt of goods/services was not provided.
2006	32	\$ 7.00	Exception: Evidence of receipt of goods/services was not provided.
2006	34	\$ 226.24	Exception: Evidence of receipt of goods/services was not provided.
2006	35	\$ 155.08	Exception: Evidence of receipt of goods/services was not provided.
2006	37	\$ 467.00	Exception: Evidence of receipt of goods/services was not provided.
2006	38	\$ 27.50	Exception: Evidence of receipt of goods/services was not provided.
2006	43	\$ 237.93	Exception: Evidence of receipt of goods/services was not provided.
2006	49	\$ 787.80	Exception: Evidence of receipt of goods/services was not provided.
2010	31	\$ 200.00	Exception: Evidence of receipt of goods/services was not provided.
2010	35	\$ 200.00	Exception: Evidence of receipt of goods/services was not provided.
			13

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Objective 5: Unable to assess due to not enough documentation provided to verify the reconciled and approved GCPC statement is related to the sample transaction.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	29	\$ 172.07	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2005	30	\$ 326.46	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2005	39	\$ 102.80	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2005	42	\$ 471.50	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2006	32	\$ 7.00	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2006	34	\$ 226.24	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2006	35	\$ 155.08	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2006	37	\$ 467.00	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2006	38	\$ 27.50	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2006	43	\$ 237.93	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.
2006	49	\$ 787.80	Exception: Support documents such as the purchase request, purchase log or receipt for goods/services were not provided. Therefore, we were unable to verify the GCPC statement was for the sample transaction.

NOAA ASSET FORFEITURE FUND
 MICRO-PURCHASES AGREED UPON PROCEDURES
 SUMMARY OF EXCEPTIONS - PURCHASE CARD DISBURSEMENTS
 FY 2005 - FY 2010
 SCHEDULE II

Objective 5: The transaction number on the purchase card statement does not tie to CBS system.			
Fiscal Year	Sample #	Amount	Condition/Exception
2009	45	\$ 221.00	The transaction number on the purchase card statement is 340224-2-1 while the number on the CBS printout is 336854-19-0. Although the amount match but not able to confirm whether they refer to the same transaction. Exception: Per discussion with Diana Carpenter, Branch Chief of Purchase Card and Contracts, the client typed wrong transaction number when posting the information in the system. The transaction number should be 340224-2-1. However, CG is able to tie the amount, vendor information from G/L to individual and corporate bank statements and purchase card log. The documents support the transaction. This typing error is related to internal control finding.
Total for Objective 5			1
Total for Objective 5			30

Objective 6: No support provided to determine whether the expense is in compliance of the GSA Federal Acquisition Regulation.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	29	\$ 172.07	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2005	30	\$ 326.46	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2005	39	\$ 102.80	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2005	42	\$ 471.50	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2006	32	\$ 7.00	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2006	34	\$ 226.24	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2006	35	\$ 155.08	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2006	37	\$ 467.00	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2006	38	\$ 27.50	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2006	43	\$ 237.93	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
2006	49	\$ 787.80	Exception: No support provided to test whether the expense is in compliance of the GSA Federal Acquisition Regulation.
Total for Objective 6			11
Total for Objective 6			11

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - PURCHASE CARD DISBURSEMENTS
FY 2005 - FY 2010
SCHEDULE II

Objective 13: Object class code does not match purchased item.			
Fiscal Year	Sample #	Amount	Condition/Exception
2007	51	\$ 259.98	This transaction is for DVD recorder. It is charged to 31-23-00-00 (Non-capitalized ADP and telecommunications equipment). The proper code for it should be 31-20-00-00 (non-capitalized equipment) or similar code, which includes all other non-capitalized equipment not purchased or issued from inventory. Exception: Object class code does not match purchased item.
2008	41	\$ 2,600.00	This transaction is for conference registration fee. It is charged to 23-20-00-00 (rental payments to others). The proper code for it should be code related to conference. Exception: Object class code does not match purchased item.
2009	32	\$ 1,960.00	This transaction is for monitor. It is charged to 26-28-00-00 (general office supplies). The proper code for it should be 31-20-00-00 (non-capitalized equipment). Exception: Object class code does not match purchased item.
			3
Objective 13: No support to determine whether the expenses are properly coded in NOAA's accounting system.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	29	\$ 172.07	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2005	30	\$ 326.46	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2005	39	\$ 102.80	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2005	42	\$ 471.50	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2006	32	\$ 7.00	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2006	34	\$ 226.24	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2006	35	\$ 155.08	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2006	37	\$ 467.00	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2006	38	\$ 27.50	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2006	43	\$ 237.93	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
2006	49	\$ 787.80	Exception: No support was provided to test whether the expenses are properly coded in NOAA's accounting system.
			11
Total for Objective 13			14

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - PURCHASE CARD DISBURSEMENTS
FY 2005 - FY 2010
SCHEDULE II

Objective 14: Unable to determine whether corporate bank card statement are properly approved as corporate bankcard statement does not tie to invoice cover sheet.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	30	\$ 326.46	Unable to test whether corporate bank card statement are properly approved as corporate bankcard statement does not tie to invoice cover sheet. Exception reclassified: The client provided the wrong corporate bank card statement which does not match invoice cover sheet. PDW management, NOAA did not maintain the matched corporate bank card statement.
2005	31	\$ 32.98	Unable to test whether corporate bank card statement are properly approved as corporate bankcard statement does not tie to invoice cover sheet. Exception reclassified: The client provided the wrong corporate bank card statement which does not match invoice cover sheet. PDW management, NOAA did not maintain the matched corporate bank card statement.
2005	32	\$ 21.59	Unable to test whether corporate bank card statement are properly approved as corporate bankcard statement does not tie to invoice cover sheet. Exception reclassified: The client provided the wrong corporate bank card statement which does not match invoice cover sheet. PDW management, NOAA did not maintain the matched corporate bank card statement.
2005	35	\$ 448.56	Unable to test whether corporate bank card statement are properly approved as corporate bankcard statement does not tie to invoice cover sheet. Exception reclassified: The client provided the wrong corporate bank card statement which does not match invoice cover sheet. PDW management, NOAA did not maintain the matched corporate bank card statement.
2005	36	\$ 161.37	Unable to test whether corporate bank card statement are properly approved as corporate bankcard statement does not tie to invoice cover sheet. Exception reclassified: The client provided the wrong corporate bank card statement which does not match invoice cover sheet. PDW management, NOAA did not maintain the matched corporate bank card statement.
2005	39	\$ 102.80	Unable to test whether corporate bank card statement are properly approved as corporate bankcard statement does not tie to invoice cover sheet. Exception reclassified: The client provided the wrong corporate bank card statement which does not match invoice cover sheet. PDW management, NOAA did not maintain the matched corporate bank card statement.
2005	44	\$ 1,578.88	Unable to test whether corporate bank card statement are properly approved as corporate bankcard statement does not tie to invoice cover sheet. Exception reclassified: The client provided the wrong corporate bank card statement which does not match invoice cover sheet. PDW management, NOAA did not maintain the matched corporate bank card statement.
2005	45	\$ 85.51	Unable to test whether corporate bank card statement are properly approved as corporate bankcard statement does not tie to invoice cover sheet. Exception reclassified: The client provided the wrong corporate bank card statement which does not match invoice cover sheet. PDW management, NOAA did not maintain the matched corporate bank card statement.
			8
Total for Objective 14			8

Total for Purchase Cards:

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NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - CELL PHONE SERVICE DISBURSEMENTS
FY 2005 - FY 2011
SCHEDULE III

Objective 7: Unable to assess whether the expense was an appropriate use of the AFF from the documentation provided.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	46	\$ 440.93	The title of cell phone user is not provided to test whether it is proper use of AFF. Exception: The documents are destroyed per Section 3.14.2 of the Commerce Acquisitions Manual located at 8020.05d in which it states, that the approving official must "retain cardholder files for 3 years from final payment."
2006	47	\$ 445.43	Documentation evidencing the cellular telephone was issued to authorized personnel as defined in NOAA's policy for the appropriate use of the AFF was not provided.
2006	51	\$ 189.00	Documentation evidencing the cellular telephone was issued to authorized personnel as defined in NOAA's policy for the appropriate use of the AFF was not provided.
2009	42	\$ 642.18	Documentation evidencing the cellular telephone was issued to authorized personnel as defined in NOAA's policy for the appropriate use of the AFF was not provided.
2009	50	\$ 97.22	Documentation evidencing the cellular telephone was issued to authorized personnel as defined in NOAA's policy for the appropriate use of the AFF was not provided.
2010	53	\$ 157.84	Documentation evidencing the cellular telephone was issued to authorized personnel as defined in NOAA's policy for the appropriate use of the AFF was not provided.
Objective 7: Total Exceptions			6

Objective 8: Unable to assess whether the cardholder received authorization required by NOAA policy prior to making the credit card purchase.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	46	\$ 440.93	Could not determine. Exception: The documents are destroyed per Section 3.14.2 of the Commerce Acquisitions Manual located at 8020.05d in which it states, that the approving official must "retain cardholder files for 3 years from final payment."
2005	47	\$ 535.31	Purchase Card Pre-Approval Form or Delegation of Authority, as applicable, evidencing authorization to make the purchase was not provided.
2006	47	\$ 445.43	Purchase Card Pre-Approval Form or Delegation of Authority, as applicable, evidencing authorization to make the purchase was not provided.
2006	50	\$ 729.91	Purchase Card Pre-Approval Form or Delegation of Authority, as applicable, evidencing authorization to make the purchase was not provided.

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - CELL PHONE SERVICE DISBURSEMENTS
FY 2005 - FY 2011
SCHEDULE III

Objective 8 (con't):		Unable to assess whether the cardholder received authorization required by NOAA policy prior to making the credit card purchase.	
Fiscal Year	Sample #	Amount	Condition/Exception
2006	51	\$ 189.00	Purchase Card Pre-Approval Form or Delegation of Authority, as applicable, evidencing authorization to make the purchase was not provided.
2007	33	\$ 210.69	Purchase Card Pre-Approval Form or Delegation of Authority, as applicable, evidencing authorization to make the purchase was not provided.
2007	36	\$ 626.50	Purchase Card Pre-Approval Form or Delegation of Authority, as applicable, evidencing authorization to make the purchase was not provided.
2007	45	\$ 267.44	Purchase Card Pre-Approval Form or Delegation of Authority, as applicable, evidencing authorization to make the purchase was not provided.
2008	34	\$ 152.79	Purchase Card Pre-Approval Form or equivalent evidencing authorization to make the purchase was not provided.
2008	55	\$ 69.67	Purchase Card Pre-Approval Form or equivalent evidencing authorization to make the purchase was not provided.
2008	56	\$ 113.07	Purchase Card Pre-Approval Form or equivalent evidencing authorization to make the purchase was not provided.
2009	33	\$ 365.87	Purchase Card Pre-Approval Form or equivalent evidencing authorization to make the purchase was not provided.
2009	42	\$ 642.18	Purchase Card Pre-Approval Form or equivalent evidencing authorization to make the purchase was not provided.
2009	57	\$ 303.30	Purchase Card Pre-Approval Form or equivalent evidencing authorization to make the purchase was not provided.
2010	53	\$ 157.84	Purchase Card Pre-Approval Form or equivalent evidencing authorization to make the purchase was not provided.
2010	55	\$ 226.16	Purchase Card Pre-Approval Form or equivalent evidencing authorization to make the purchase was not provided.
2010	56	\$ 500.00	Purchase Card Pre-Approval Form or equivalent evidencing authorization to make the purchase was not provided.
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NOAA ASSET FORFEITURE FUND
 MICRO-PURCHASES AGREED UPON PROCEDURES
 SUMMARY OF EXCEPTIONS - CELL PHONE SERVICE DISBURSEMENTS
 FY 2005 - FY 2011
 SCHEDULE III

Objective 8: Credit card purchase was not properly authorized in accordance with NOAA policy.			
Fiscal Year	Sample #	Amount	Condition/Exception
2010	48	\$ 236.46	Purchase Card Pre-Approval Form was not signed by the cardholder's supervisor and authorized budget personnel.
2010	52	\$ 167.54	Purchase Card Pre-Approval Form was not signed by the cardholder's supervisor and authorized budget personnel.
2010	54	\$ 84.98	Purchase Card Pre-Approval Form was not signed by the cardholder's supervisor and authorized budget personnel.
			3

Objective 8: Unable to assess whether payment was made timely (within 30 days of the invoice receipt date).			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	46	\$ 440.93	Could not determine. Exception: The documents are destroyed per Section 3.14.2 of the Commerce Acquisitions Manual located at 8020.05d in which it states, that the approving official must "retain cardholder files for 3 years from final payment."
2005	47	\$ 535.31	Citibank statement was not provided. Therefore, we were unable to verify the statement date recorded in the accounting system.
2007	53	\$ 93.85	Citibank statement was not provided. Therefore, we were unable to verify the statement date recorded in the accounting system.
2007	54	\$ 807.29	Citibank statement was not provided. Therefore, we were unable to verify the statement date recorded in the accounting system.
2007	55	\$ 175.40	Citibank statement was not provided. Therefore, we were unable to verify the statement date recorded in the accounting system.
2008	55	\$ 69.67	Citibank statement was not provided. Therefore, we were unable to verify the statement date recorded in the accounting system.
2008	56	\$ 113.07	Citibank statement was not provided. Therefore, we were unable to verify the statement date recorded in the accounting system.
			6
Objective 8: Total Exceptions			26

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - CELL PHONE SERVICE DISBURSEMENTS
FY 2005 - FY 2011
SCHEDULE III

Objective 9: Unable to assess whether goods and services were procured in accordance with Federal Acquisition Regulations.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	46	\$ 440.93	Could not determine. Exception: The documents are destroyed per Section 3.14.2 of the Commerce Acquisitions Manual located at 8020.05d in which it states, that the approving official must "retain cardholder files for 3 years from final payment."
Objective 9: Total Exceptions			1

Objective 13: Unable to assess whether the transaction was properly identified as expenditures from the AFF, in NOAA's accounting system.			
Fiscal Year	Sample #	Amount	Condition/Exception
2005	46	\$ 440.93	Could not determine. Exception: The documents are destroyed per Section 3.14.2 of the Commerce Acquisitions Manual located at 8020.05d in which it states, that the approving official must "retain cardholder files for 3 years from final payment."
2006	47	\$ 445.43	We were unable to assess whether the expenditure was an appropriate use of the AFF from the support documents provided. As a result, we were unable to determine whether the expenditure was properly identified in NOAA's accounting system as an expenditure from the AFF.
2006	51	\$ 189.00	We were unable to assess whether the expenditure was an appropriate use of the AFF from the support documents provided. As a result, we were unable to determine whether the expenditure was properly identified in NOAA's accounting system as an expenditure from the AFF.
2009	42	\$ 642.18	We were unable to assess whether the expenditure was an appropriate use of the AFF from the support documents provided. As a result, we were unable to determine whether the expenditure was properly identified in NOAA's accounting system as an expenditure from the AFF.
2009	50	\$ 97.22	We were unable to assess whether the expenditure was an appropriate use of the AFF from the support documents provided. As a result, we were unable to determine whether the expenditure was properly identified in NOAA's accounting system as an expenditure from the AFF.
2010	53	\$ 157.84	We were unable to assess whether the expenditure was an appropriate use of the AFF from the support documents provided. As a result, we were unable to determine whether the expenditure was properly identified in NOAA's accounting system as an expenditure from the AFF.
Objective 13: Total Exceptions			6

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - CELL PHONE SERVICE DISBURSEMENTS
FY 2005 - FY 2011
SCHEDULE III

Objective 14:		Evidence of receipt of services are not sufficiently documented, unable to determine.	
Fiscal Year	Sample #	Amount	Condition/Exception
2005	46	\$ 440.93	Could not determine. Exception: The documents are destroyed per Section 3.14.2 of the Commerce Acquisitions Manual which it states, that the approving official must "retain cardholder files for 3 years from final payment."
Objective 14:	Total Exceptions		1

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NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - SMALL EXPENDITURES
FY 2005 - FY 2011
SCHEDULE IV

Objective 10: Unable to assess whether the expense was an appropriate use of the AFF from the documentation provided.		
Fiscal Year	Sample #	Condition/Exception
2005	13	Unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2005	48	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2005	49	Rental expense for storage - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2005	50	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2005	51	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2005	53	Rental car expense - unable to assess due to a lack of documentation evidencing the rental car was procured for authorized personnel performing enforcement related activities as defined in NOAA's policy for the appropriate use of the AFF.
2005	54	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2005	55	Rental car expense - unable to assess due to a lack of documentation evidencing the rental car was procured for authorized personnel performing enforcement related activities as defined in NOAA's policy for the appropriate use of the AFF.
2005	56	Rental car expense - unable to assess due to a lack of documentation evidencing the rental car was procured for authorized personnel performing enforcement related activities as defined in NOAA's policy for the appropriate use of the AFF.
2005	57	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2005	58	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2005	59	Rental Expenses - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2005	60	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2006	52	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2006	53	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - SMALL EXPENDITURES
FY 2005 - FY 2011
SCHEDULE IV

Objective 10 (cont'd):		Unable to assess whether the expense was an appropriate use of the AFF from the documentation provided.
Fiscal Year	Sample #	Condition/Exception
2006	55	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2006	56	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2006	58	Telephone expense for FTS IPAC team - unable to assess whether the expense was for an appropriate use of the AFF due to a lack of documentation.
2006	60	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2007	56	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2007	57	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2008	57	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2008	59	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2009	23	Unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2009	58	Telephone expense for FTS IPAC team - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2009	59	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2010	57	Telephone expense for FTS acct's rec. branch - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2010	59	Telephone expense for FTS acct's rec. branch - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2010	60	FedEx expense - unable to assess whether the expense was an appropriate use of the AFF due to a lack of documentation.
2006	57	Rental car expense - unable to assess due to a lack of documentation evidencing the rental car was procured for authorized personnel performing enforcement related activities as defined in NOAA's policy for the appropriate use of the AFF.
2006	59	Rental car expense - unable to assess due to a lack of documentation evidencing the rental car was procured for authorized personnel performing enforcement related activities as defined in NOAA's policy for the appropriate use of the AFF.
Total Objective 10		31

NOAA ASSET FORFEITURE FUND
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SUMMARY OF EXCEPTIONS - SMALL EXPENDITURES
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SCHEDULE IV

Objective 11:		Purchase requisition or equivalent not provided to determine whether the transaction is approved by authorized personnel.
Fiscal Year	Sample #	Condition/Exception
2005	13	Support not provided.
2005	49	Support not provided.
2005	52	Rental of GSA truck(motor pool) Purchase requisition or equivalent not provided to determine whether the transaction is approved by authorized personnel. Exception: policy states that "records relating to individual employee operation of Government-owned vehicles, including driver determines, authorization to use, safe driving awards, and related correspondence were destroyed 3 years after separation of employee or 3 years after rescission of authorization to operate Government-owned vehicle, whichever is sooner."
2005	53	Purchase requisition or equivalent not provided to determine whether the transaction is approved by authorized personnel. Exception: policy states that "records relating to individual employee operation of Government-owned vehicles, including driver determines, authorization to use, safe driving awards, and related correspondence were destroyed 3 years after separation of employee or 3 years after rescission of authorization to operate Government-owned vehicle, whichever is sooner."
2005	55	Rental of GSA truck (motor pool) Purchase requisition or equivalent not provided to determine whether the transaction is approved by authorized personnel. Exception: Per workpaper at 8020.05c, No. 7 on page 2 which states that "records relating to individual employee operation of Government-owned vehicles, including driver determines, authorization to use, safe driving awards, and related correspondence were destroyed 3 years after separation of employee or 3 years after rescission of authorization to operate Government-owned vehicle, whichever is sooner."
2005	56	Rental of GSA truck (motor pool) Purchase requisition or equivalent not provided to determine whether the transaction is approved by authorized personnel. Exception: Per workpaper at 8020.05c, No. 7 on page 2 which states that "records relating to individual employee operation of Government-owned vehicles, including driver determines, authorization to use, safe driving awards, and related correspondence were destroyed 3 years after separation of employee or 3 years after rescission of authorization to operate Government-owned vehicle, whichever is sooner."
2005	59	Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
2006	57	EPurchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
2006	58	Telephone expense for FTS IPAC team. Exception: Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
2006	59	Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - SMALL EXPENDITURES
FY 2005 - FY 2011
SCHEDULE IV

Objective 11 (cont'd):		Purchase requisition or equivalent not provided to determine whether the transaction is approved by authorized personnel.
Fiscal Year	Sample #	Condition/Exception
2007	59	Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
2008	58	Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
2008	60	Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
2009	23	Support not provided. Exception: Unable to determine this attribute as sufficient evidence was not provided in order to support this sample; Therefore, this is an exception.
2009	58	Telephone expense for FTS IPAC team. Exception: Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
2010	57	Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
2010	58	Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
2010	59	Purchase requisition or equivalent was not provided to determine whether the transaction is approved by authorized personnel.
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Objective 11:		Purchase order/contract or equivalent not provided to determine whether the transaction is approved by authorized personnel.
Fiscal Year	Sample #	Condition/Exception
2005	13	Support not provided.
2005	52	Rental of GSA truck (motor pool). Exception: Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2005	53	Rental of GSA truck (motor pool). Exception: Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2005	55	Rental of GSA truck (motor pool). Exception: Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2005	56	Rental of GSA truck (motor pool). Exception: Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.

NOAA ASSET FORFEITURE FUND
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SUMMARY OF EXCEPTIONS - SMALL EXPENDITURES
FY 2005 - FY 2011
SCHEDULE IV

Objective 11 (cont'd):		Purchase order/contract or equivalent not provided to determine whether the transaction is approved by authorized personnel.
Fiscal Year	Sample #	Condition/Exception
2006	54	Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2006	57	Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2006	58	Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2006	59	Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2007	58	Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2009	23	Support not provided.
2009	58	Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2010	57	Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
2010	59	Purchase order/contract or equivalent was not provided to determine whether the transaction was approved by authorized personnel.
		14

Objective 11:		No approved invoice is provided to determine whether the goods/service have been received and/or whether the
Fiscal Year	Sample #	Condition/Exception
2005	13	Support not provided.
2005	59	Support not provided.
2006	57	No approved invoice is provided to determine whether the service/goods is received and whether the service/goods are approved purchases.
2006	59	No approved invoice is provided to determine whether the service/goods is received and whether the service/goods are approved purchases.
2008	58	No approved invoice is provided to determine whether the service/goods is received and whether the service/goods are approved purchases.
2009	23	Support not provided. Unable to determine this attribute as sufficient evidence was not provided in order to support this sample; Therefore, this is an exception.

NOAA ASSET FORFEITURE FUND
MICRO-PURCHASES AGREED UPON PROCEDURES
SUMMARY OF EXCEPTIONS - SMALL EXPENDITURES
FY 2005 - FY 2011
SCHEDULE IV

Objective 11: Payment information is not provided to determine whether the disbursement was made within 30 days of		
Fiscal Year	Sample #	Condition/Exception
2005	13	Support not provided. Unable to determine this attribute as sufficient evidence was not provided in order to support this sample;
2006	57	Payment information was not provided to determine whether the disbursement was made within 30 days of service/receipt date.
2006	59	Payment information was not provided to determine whether the disbursement was made within 30 days of service/receipt date.
2009	23	Support not provided. Unable to determine this attribute as sufficient evidence was not provided in order to support this sample;
2010	60	Payment information was not provided to determine whether the disbursement was made within 30 days of service/receipt date.
2010	58	Payment information was not provided to determine whether the disbursement was made within 30 days of service/receipt date.
		6
Total Objective 11		6

Objective 12: No information was provided to determine whether the expense is in compliance with GSA's Federal Acquisition Regulation.		
Fiscal Year	Sample #	Condition/Exception
2005	13	Support not provided. Unable to determine this attribute as sufficient evidence was not provided in order to support this sample.
2006	57	No information was provided to determine whether the expense is in compliance with GSA's Federal Acquisition Regulation.
2009	23	Support not provided. Unable to determine this attribute as sufficient evidence was not provided in order to support this sample.
2006	59	No information was provided to determine whether the expense is in compliance with GSA's Federal Acquisition Regulation.
Total Objective 12		4

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Objective 13 (cont'd):		No information is provided to determine whether this expense was properly identified as expenditures from the AFF in NOAA's accounting system.
Fiscal Year	Sample #	Condition/Exception
2005	13	Support not provided. Unable to determine this attribute as sufficient evidence was not provided in order to support this sample.
2005	48	FedEx Expenses - Exception: No information provided to asses whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2005	50	FedEx Expenses - Exception: No information provided to asses whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2005	51	FedEx Expenses - Exception: No information provided to asses whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2005	54	FedEx Expenses - Exception: No information provided to asses whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2005	57	FedEx Expenses - Exception: No information provided to asses whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2005	58	FedEx Expenses - Exception: No information provided to asses whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy

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Objective 13 (cont'd):		No information is provided to determine whether this expense was properly identified as expenditures from the AFF in NOAA's accounting system.
Fiscal Year	Sample #	Condition/Exception
2005	60	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy.
2006	52	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy.
2006	53	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy.
2006	55	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy.
2006	56	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy.
2006	57	No information was provided to assess whether this expense was properly identified.
2006	58	No supporting documents were provided. Per retention policy: "motor vehicle ledger and worksheet providing cost and expense data are destroyed 3 years after discontinuance of ledger or date of worksheet.
2006	59	No information was provided to assess whether this expense was properly identified.

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Objective 13 (cont'd):		No information is provided to determine whether this expense was properly identified as expenditures from the AFF in NOAA's accounting system.
Fiscal Year	Sample #	Condition/Exception
2006	60	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2007	56	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2007	57	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2008	57	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2008	59	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2009	23	Support not provided. Unable to determine this attribute as sufficient evidence was not provided in order to support this sample.
2009	58	No information was provided to assess whether this expense was properly identified.

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Objective 13 (cont'd):		No information is provided to determine whether this expense was properly identified as expenditures from the AFF in NOAA's accounting system.
Fiscal Year	Sample #	Condition/Exception
2009	59	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
2010	57	No information was provided to assess whether this expense was properly identified.
2010	59	No information was provided to assess whether this expense was properly identified.
2010	60	FedEx Expenses - Exception: No information provided to assess whether expense should be charged to the AFF. The general records schedule 12 sections 2 and 6 states that records relating to incoming/outgoing registered mail pouches, registered, certified, insured, overnight, express, and special delivery mail including receipts and return receipts: Destroy when 1yr old. Therefore the documents were destroyed per record retention policy
Total Objective 13		26

Total

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