



# Homeland Security

August 24, 2016

The Honorable Gene L. Dodaro  
Comptroller General of the United States  
Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Dear Mr. Dodaro:

This letter is to report a violation of the Antideficiency Act (ADA), as required by law under 31 U.S.C. § 1517(b) (2004). The ADA violation occurred in the Department of Homeland Security's Office of the Chief Information Officer (OCIO) during Fiscal Year 2013.

The total amount of the ADA violation was \$357,663, which occurred in OCIO Treasury Appropriation Fund Symbol (TAFS) 7012/140113 between August 29, 2013 and September 30, 2013.

The violation occurred due to an employee's misunderstanding of account management procedures, which led to an over-obligation of account funds. The employee, a Budget Analyst, is no longer employed at the Department.

In July 2015, the Department's Office of the Chief Financial Officer (OCFO) completed an investigation of this matter. OCFO found that the Department had mistakenly allotted more than the Office of Management and Budget (OMB) had apportioned for this TAFS account by over-obligating \$357,663, of which \$349,992 was disbursed.

To prevent a recurrence of this same violation, the Department is now implementing better account management policies, strengthening OCFO account funds procedures, and reconciling apportionment amounts submitted to OMB with the Department's financial records.

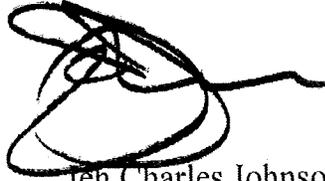
OMB has approved the adequacy of this system of administrative control of funds.

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The Department did not pursue disciplinary action against the employee involved in this matter. The Department has determined that the responsible party had no knowing and willful intent to violate the Antideficiency Act.

Identical reports are being submitted to the President, the President of the Senate, and the Speaker of the House of Representatives.

Sincerely,

A handwritten signature in black ink, appearing to read "Jen Charles Johnson". The signature is stylized with several loops and a long horizontal stroke extending to the right.

Jen Charles Johnson