



United States
General Accounting Office
Washington, D.C. 20548

Office of the General Counsel

B-233276

June 20, 1990

Anthony A. Dudley
Associate Comptroller, Financial Operations
Department of State
Washington, D.C. 20520

Dear Mr. Dudley:

This responds to your March 9, 1990 request that we reconsider our decision in B-233276, Oct. 31, 1989, denying relief to _____, the former Acting Disbursing Officer, Rome, Italy, for an improper payment of 1,416,637 Italian lire, a United States dollar equivalent of \$1,078.11. The new evidence which you present provides us no basis on which to modify that decision; therefore, we reaffirm our decision to deny relief to her.

The facts in this case are summarized in our October 31, 1989 decision. The issue we there decided was whether Ms. _____ acted with reasonable care when she approved a \$1,089.00 payment on the basis of a voucher which had been manually altered by the disbursing specialist. We held that Ms. _____ did not act with reasonable care.

In our decision, we explained that Ms. _____ should have been suspicious when she received a voucher which had a handwritten insertion of a dollar sign, decimal point and two zeros, and which did not include the amount payable in words. Under these circumstances, we suggested that she should have questioned the alteration or sought clarification from the agency involved. We noted that there was nothing in the record concerning the procedures at the Rome Disbursing Office which would govern receipt of a voucher showing a numerical amount without a dollar sign, decimal point or cents.

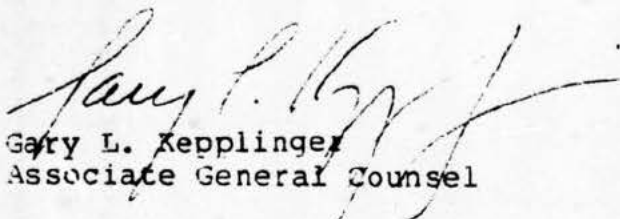
In your March 1990 submission, you provided an explanation of the procedures at the Rome Disbursing Office which would govern the receipt and processing of such a voucher, referencing several examples of vouchers received in the Rome Office. While the examples you provide show the diversity of format in which vouchers are prepared by the various agencies, these examples do not establish that Ms. _____

need not have questioned the alterations evident on the voucher at issue here. Indeed, the diversity underscores the importance of having procedures which govern

the handling of what appear to be erroneous or confusing vouchers, and supports the conclusion that Ms. did not act with reasonable care in this case because she failed to seek clarification when she received a voucher which had obviously been altered.

These vouchers indicate that, as you explained in your March 1990 letter, the procedure at the Rome Disbursing Office is to seek clarification from the agency where errors could be detected. Since Ms. failed to act in accordance with this procedure in this case, we reaffirm our decision in B-233276 to deny Ms. request for relief.

Sincerely yours,



Gary L. Kepplinger
Associate General Counsel