

OFFICE OF THE CHUUK STATE PUBLIC AUDITOR
CHUUK STATE, FSM

**PETTY CASH FUND: CONTROLS WERE FOUND INADEQUATE
FISCAL YEAR 2017-20
OCPA REPORT NO. 2020-01**



**Manuel L. San Jose
Public Auditor**



Chuuk State

Office of the Public Auditor

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August 20, 2020

Honorable Johnson Elimo
Governor
Chuuk State, FSM

Honorable Ishiro Choram
President
House of Senate
Chuuk State Legislature

Honorable Innocente Oneisom
Speaker
House of Representatives
Chuuk State Legislature

RE: Inspection and Evaluation of Petty Cash Fund

We have completed the inspection of Petty Cash Fund maintained at the Treasury Division under the Department of Administrative Services. The Petty Cash Fund review was part of the Office of Chuuk State Public Auditor (OCPA) listing of subjects for audit. Instead of conducting a full time audit, which takes time, we decided on a short type of review (inspection) of the fund. We conducted this review pursuant to Article VIII Section 9 of the Chuuk State Constitution and TSL 6-21 which states in part: *"The Auditor shall conduct audits of all financial transactions of all branches, departments, offices, agencies and instrumentalities of the government, and of all accounts kept by or for them."* Further, we conducted this inspection in accordance with the 2011 US Quality Standards for Inspection and Evaluation issued by Council of Inspectors General on Integrity and Efficiency.

The objective of this inspection was to determine the adequacy of controls on Petty Cash Fund.

Based on our inspection, we conclude that the Treasury Division had implemented inadequate controls to protect the Petty Cash Fund.

The findings include the following:

1. Inadequate Written Procedures Could Potentially Lead to Misuse, Abuse and Misappropriation of Funds Without Timely Detection
2. Non-compliances of payments with the Existing Written Control Procedures
3. Absence of Periodic Surprise Cash Count and Periodic Checking Could Result in Discrepancies and Missing Funds not Detected Timely

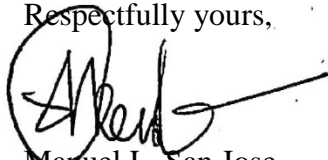
The audit recommendations if implemented will strengthen the internal controls on Petty Cash Fund to prevent the risks of fraud, abuse and misuse of the petty cash funds. The audit recommendations were as follows:

1. The DAS Director or his Deputy to develop additional policies and procedures to strengthen the internal controls on Petty Cash Fund. Examples of such policies and procedures are indicated in the first paragraph in Finding 1.

2. The DAS Director or his Deputy to develop and implement the compliance monitoring strategies to ensure that the policies and procedures on Petty Cash Fund are complied with (e.g., periodic review, count and checking of petty cash accountability by a superior). Further, another strategy could be strict review of Petty Cash Fund documentations during approval for payments and during replenishments.
3. The DAS Director or his Deputy to impose disciplinary action and penalty for violations of policies and procedures.
4. The DAS Director or his Deputy to develop (written) and implement policy for surprise cash count and reconciliation of Petty Cash Fund to avoid the risks of missing funds and unreconciled account.
5. The DAS Director or his Deputy to require the GL balance account be adjusted to reflect the actual accountability for Petty Cash Fund

We discussed this report with the Deputy Director of the Department of Administrative Services, the Chief of Finance and the Custodian of the Petty Cash Fund. They agreed with the findings, conclusion, and recommendations in this report. The Management Response was included as part of this report.

Respectfully yours,

A handwritten signature in black ink, appearing to read 'Manuel L. San Jose', with a long horizontal stroke extending to the right.

Manuel L. San Jose
Chuuk State Public Auditor

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INTRODUCTION

We conducted this inspection based on our previous audit plan. However, instead of conducting a full-blown audit, which takes time, we decided on a short type of review (inspection) of the fund because we found that some of the previous Petty Cash Funds were already closed, leaving only one Petty Cash Fund in operation.

Background

Petty Cash Fund

Petty Cash Fund is small amounts of money that is kept on-hand by the Department of Administrative Services to pay for minor expenditures for the offices, departments, or agencies during the day-to-day operations. This is specifically used for small amount of expenditures such as office supplies, postage, and others. The amount is replenished when it reaches a certain minimum level of cash. The employee who oversees the Petty Cash Fund is a custodian. The custodian's responsibility generally includes enforcing rules and regulations, requesting replenishment, implementing controls, and dispensing funds. Petty Cash is the most liquidated asset in the organization; thus, it is highly susceptible to the risks of theft and abuse and can be easily misappropriated if no clear policies and procedures are established and implemented.

Policies and Procedures

Part 2, Section 2.8 of the Chuuk State Finance Management Regulations (FMR), Petty Cash, states the only documented policies and procedures governing petty cash fund as follows:

The Chuuk Treasurer shall maintain a petty cash fund in an amount determined annually by the director for incidental expenses. Monies in this fund may not be disbursed unless the expenditure:

- a) Is \$100 or less their entirety, such that no disbursement in excess of \$100.00 is divided in such a way as to produce two expenditure less than \$100.00*
- b) Is supported by documentary evidence which is approved by the allottee; and*
- c) Has the approval of the director or his/her designee*

Objectives, Scope and Methodology

Objective

The objective of this inspection was to determine whether the internal controls governing the operation of petty cash fund were adequate.

Scope

The scope of the inspection included a review of Petty Cash Fund expenditures that were replenished by the Treasurer for the period FY 2017 through FY 2020.

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We conducted this inspection pursuant to Article VIII Section 9 of the Chuuk State Constitution and TSL 6-21 which states in part: *“The Auditor shall conduct audits of all financial transactions of all branches, departments, offices, agencies and instrumentalities of the government, and of all accounts kept by or for them.”*

Methodology

We conducted this inspection in accordance with the 2011 Quality Standards for Inspection and Evaluation issued by US Council of Inspectors General on Integrity and Efficiency. Those standards require that we plan and perform the inspection to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our inspection objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

To determine whether the internal controls governing the operation of Petty Cash Fund were adequate, we reviewed the written policies and procedures (or the control procedures) for Petty Cash Fund. Likewise, we selected internal control attributes for testing and verified all the Petty Cash Fund transactions that were replenished by the Treasurer during the period FY 2017 to FY 2020 to verify whether those controls were operating effectively. Furthermore, we conducted a surprise cash count of the Petty Cash Fund at the start of the fieldwork.

Prior Audit Coverage

This was the first review conducted by OCPA for this subject.

Conclusion

There were three findings worth noting. Finding one, inadequate written procedures could lead to misuse, abuse, and misappropriation of petty cash funds without timely detection. Finding two, there were non-compliances of payments with existing written procedures. Finally, there was absence of periodic surprise cash count and checking that could result in discrepancies and missing funds not detected timely. Based on these findings, we conclude that the Treasury Division has not been implementing adequate controls to safeguard the Petty Cash Fund.

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FINDINGS AND RECOMMENDATIONS

Finding 1 – Inadequate Written Procedures Could Lead to Misuse, Abuse and Misappropriation of Funds Without Timely Detection

Prudent business practices require certain internal controls in handling and maintaining Petty Cash Fund to provide safety and protection against fraud, abuse and misuse. Such prudent business practices are listed in Exhibit A of this report.

We noted that the existing policies and procedures were limited and lacked adequate controls to safeguard the Petty Cash Fund from theft, fraud, abuse, and misuse. Part 2 Section 2.8 of Finance Management Regulations (FMR) requires only the following control procedures for Petty Cash Fund:

The Chuuk Treasurer shall maintain a petty cash fund in an amount determined annually by the director for incidental expenses. Monies in this fund may not be disbursed unless the expenditure:

- d) Is \$100 or less their entirety, such that no disbursement in excess of \$100.00 is divided in such a way as to produce two expenditure less than \$100.00 (no splitting of purchase to accommodate payment from Petty Cash Fund)*
- e) Is supported by documentary evidence which is approved by the allottee; and*
- f) Has the approval of the director or his/her designee*

As a result of the absence of adequate internal control in handling of petty cash fund, the following risks in maintaining Petty Cash Fund are increased:

1. Misappropriation
The absence of control procedure like conducting periodic cash count increases the risk for misappropriation. The Petty Cash Fund custodian can commit malpractices such as presentation of invalid receipts, using the Petty Cash Fund for personal loan, and taking money from Petty Cash Fund for personal use. These malpractices may be committed without being detected in a timely manner.

2. Abuse
The absence of written policies to restrict personal use of the fund, as well as the absence of surprise cash count and proper monitoring, would tempt the custodian to borrow small amounts of money on a daily basis (such as \$20, \$25, etc. to use for purposes like lunch expenses, personal expenses, or to cover a shortage in personal cash, and return the borrowed money the following day or on pay day). Since this could be habitual, the custodian would have the notion that there is nothing wrong with temporarily borrowing money from Petty Cash Fund.

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3. Misuse

Because of the absence of periodic reconciliation, the total Petty Cash Fund may not be fully accounted for, and such may not be detected in a timely manner.

Further, the petty cash box may contain receipts without completed and signed disbursement vouchers.

Cause and Recommendations

The regulations (or policies and procedures) for Petty Cash Fund were not updated to reflect more relevant and appropriate internal controls for Petty Cash Fund. They became effective on the 2nd day of December 2004 and afterwards were neither updated nor complimented with additional policies and procedures to strengthen the internal controls on Petty Cash Fund.

We recommend that the DAS Director develop additional policies and procedures to strengthen the internal controls on Petty Cash Fund. Examples of such policies and procedures are noted in Exhibit A of this report.

Management Response on Findings and Recommendations

The Department of Administrative Services (DAS) Management agreed with the findings and recommendation that policies and procedures governing petty cash were inadequate. The management further said that they are currently in the process of developing additional written policies and procedures to strengthen internal controls in handling and maintaining Petty Cash Fund.

We have requested twice, but the management did not set the target date for when the additional policies and procedures to strengthen the controls on Petty Cash Fund would be finished and implemented. We will do an immediate follow-up audit to determine the action taken by the management concerning the recommendation.

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Finding 2 – Non-compliances of Payments with Existing Written Control Procedures

Part 2 Section 2.8 of Finance Management Regulations (FMR), Petty Cash, provides the only documented policies and procedures governing Petty Cash Fund.

The Chuuk Treasurer shall maintain a petty cash fund in an amount determined annually by the director for incidental expenses. Monies in this fund may not be disbursed unless the expenditure:

- a) Is \$100 or less their entirety, such that no disbursement in excess of \$100.00 is divided in such a way as to produce two expenditure less than \$100.00*
- b) Is supported by documentary evidence which is approved by the allottee; and*
- c) Has the approval of the director or his/her designee*

We performed tests of control to determine whether certain controls on Petty Cash Fund were implemented and operating effectively. The results of the testing generally showed non-compliances as presented in Table 1 below. We noted the following weaknesses in compliance:

- The \$100 maximum limit that can be paid from Petty Cash Fund was not complied with. For the aggregate exception from 2017 to 2020, the total amount of transactions that went beyond the \$100 limit was \$836.41 or 27% of the sampled transactions.
- For payments without documentary evidence or supporting receipts, the total aggregate amount was \$485 or 16% of sampled transactions.
- Lastly, for payments without supervisory approval, the total aggregate amount of exception was \$830.19 or 27% of the total sampled transactions. Based on this large percentage of exception, it was observed further that it became a habit of the custodian to pay documents/receipts even without the necessary approval for payment.

Table 1 Results of Control Testing							
Control Tested	Year	Total Sample (100%)		Result of Exception (Control Not Observed)			
		Trans #	Amount	Trans #	%	Amount	%
		A	B	C	D = C/A	E	F = E/B
\$100 Maximum Limit per payment	2017	41	\$1,767.98	4	10%	539.15	30%
	2018	25	809.86	1	4%	177.26	22%
	2019-20	20	469.91	1	5%	120.00	26%
	Total	86	\$3,047.75	6	7%	\$ 836.41	27%
Supported by Documentary Evidence or Receipts	2017	41	\$,1767.98	7	17%	365.00	21%
	2018	25	809.86	0	0	0	0
	2019-20	20	469.91	1	5%	120.00	26%
	Total	86	\$3,047.75	8	9%	\$ 485.00	16%
Documents/ Receipts	2017	41	\$,1767.98	13	32%	574.77	33%
	2018	25	809.86	2	8%	71.50	9%

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Table 1 Results of Control Testing							
Control Tested	Year	Total Sample (100%)		Result of Exception (Control Not Observed)			
		Trans #	Amount	Trans #	%	Amount	%
Approved by the Director	2019-20	20	469.91	6	30%	183.92	39%
	Total	86	\$3,047.75	21	24%	\$830.19	27%

Source – OCPA Prepared Table

On the other hand, the results of the auditor’s observation on other controls examined were as follows:

- a) The access on Petty Cash Fund was protected because it was kept in a secured location (locked cabinet) under the control of the custodian
- b) No periodic surprise cash counts (or reviews) of the fund is being performed (see finding # 3 for further discussion)
- c) No disciplinary procedure has been administered to ensure accountability of Petty Cash Fund.

As a result, the non-compliances indicate that the custodian was carrying an unacceptable level of risk and exposing the Petty Cash Fund to threats of abuse and misuse.

Cause and Recommendations

We noted that internal control procedures were lacking provision for compliance monitoring strategy to ensure compliance of operating Petty Cash Fund with policies and procedures and for the custodian to act in a reasonable and responsible manner. Further, disciplinary actions and penalties have not been implemented for violations of policies and procedures.

We recommend that the DAS Director should develop and implement the compliance monitoring strategies to ensure that the policies and procedures on Petty Cash Fund are complied with (e.g., periodic review, count and checking of petty cash accountability by a superior). Further, another strategy could be strict review of Petty Cash Fund documentations during approval for payments and during replenishments.

We also recommend that disciplinary action and penalty be imposed for violations of policies and procedures.

Management Response on Findings and Recommendations

The DAS Management agreed with the findings that there were some non-compliances of payments with existing written control procedures. They said that compliance monitoring will be performed to ensure that payments from Petty Cash Fund would be in accordance with written policies and procedures. However, the management also agreed to the recommendations but did not set the target date for when they would finish and implement the monitoring procedures to ensure compliance with policies.

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Finding 3 – Absence of Periodic Surprise Cash Count and Checking Could Result in Discrepancies and Missing Funds not Detected Timely

Prudent practice for maintaining Petty Cash Fund includes management, supervisors or auditors performing unannounced cash count. Surprise cash count would ensure the accuracy of Petty Cash Fund balance all the time. In addition, a Superior or a Manager separate from the Petty Cash Custodian should conduct regular fund reconciliation with the related General Ledger account to detect discrepancy and misuse of funds.

We performed a surprise cash count of Petty Cash Fund. We noted deficiencies in internal controls:

1. There has been no surprise cash count conducted for the last three years (since 2017)
2. The count disclosed discrepancy when compared with the corresponding General Ledger account balance as follows:

As of 5/27/20

Petty Cash Fund Count	\$ 506.76
Per General Ledger (GL) Balance	2,165.75
Discrepancy, GL over	\$ 1,658.99

The Petty Cash Fund should have been only \$500. The remaining net discrepancy of \$1,658.99 (\$506.76 - \$2,165.75) was due to error in the GL entries to record the replenishments.

When regular surprise cash count and independent reconciliation are not performed, discrepancies are overlooked, and misstated fund balances may go undetected for long period of time. Specifically, the actual unreconciled Petty Cash Fund discrepancy with the GL account will not be detected for a long time as what has happened in this case.

Cause and Recommendation

There was no written policy for the conduct of surprise cash count of Petty Cash Fund and for checking the actual accountability with related general related account.

We recommend the DAS Director or his Deputy to develop (written) and implement policy for surprise cash count and reconciliation of Petty Cash Fund to prevent the risks of missing funds, and misstated amount.

We further recommend the DAS Director or his Deputy to require the GL balance account be adjusted to reflect the actual accountability for Petty Cash Fund.

Management Response on Findings and Recommendations During Exit Conference

The DAS Management agreed with the findings and recommendation. The inclusion of provisions for periodic surprise cash counts and reconciliation of the fund and disciplinary action and penalty

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for violation of policies and procedures in the additional written policies and procedures will be undertaken and implemented.

Compliance with the existing control procedures will be implemented immediately. Likewise, the development of additional written appropriate internal control policies and procedures will be undertaken and implemented.

We requested twice but the DAS management did not set the target date for when they would finish and implement the additional written policies and procedures related to surprise cash counts of the fund, reconciliation and imposition of disciplinary action on non-compliance with policies and procedures. Further, the DAS management did not set the target date to adjust the GL balance to correct the amount of accountability. We will do an immediate follow-up audit to determine the action taken by the management concerning the recommendations.

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EXHIBIT A – PRUDENT PRACTICES FOR HANDLING PETTY CASH FUND

Prudent business practices require certain internal controls in handling and maintaining petty cash fund to provide safety and protection against fraud, abuse and misuse as follows:

- a) Petty Cash Fund be under the accountability of a custodian.
- b) There is maximum amount that can be paid from petty cash fund. Payments that exceed the limit should not be paid out of petty cash. There shall be no splitting of purchases to accommodate payment from Petty Cash Fund.
- c) There is an amount to keep as a float in the petty cash, and the level at which petty cash must be replenished.
- d) Prescribe the allowable expenses that can be paid from petty cash fund.
- e) Proper segregation of roles. The person who approves petty cash should not keep the petty cash and the related General Ledger account.
- f) Petty cash payment requests should be recorded on a petty cash voucher and approved by an authorized person before disbursement. Supporting receipts be attached later to petty cash voucher after the purchase.
- g) Mandatory for petty cash claims to be backed by receipts. In a few cases, e.g. taxi rides, receipts may not be available. In such cases the person approving should assess the reasonableness of the expenditure.
- h) To request reimbursement, the petty cash custodian must submit all petty cash vouchers together with the relevant supporting documents. The person approving the request should ensure the following:
 1. Scrutinize the vouchers, checking that the amounts on the vouchers and receipts agree.
 2. The supporting documents or receipts are stamped “paid” or cancelled to avoid their reuse or recycle in support of other payments.
 3. Total up the amounts on the vouchers and ensure that the total calculated agrees with the reimbursement sought.
- i) Periodic Cash Counts - The petty cash on hand must be counted periodically by a superior of the custodian, and the cash counted reconciled to the GL balance of the petty cash account. The petty cash count is a means of verifying that cash balance exists.

For the cash count to serve as an effective control:

 1. The count should be carried out by someone independent of the petty cash custodian and the person who keeps the petty cash account.
 2. The petty cash and the supporting documents should be available at the time of the count.
 3. Discrepancy is immediately investigated and resolved by a superior and charged to the accountability of the custodian.
 4. The management should be notified immediately in case of discrepancy, loss, suspected fraud or theft.
 5. Disciplinary action is imposed for recurring discrepancies, for fraud, abuse, and misuse of funds and for any non-compliance with policies and procedures on petty cash fund.

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- j) The Management should regularly review and update policies and procedures on petty cash fund to determine the continued relevance of internal control procedures especially in mitigating fraud, abuse, and misuse of funds.
- k) Petty Cash Fund should not be used for cashing out advances to employees and personal cheques, and source of employee personal loans.
- l) Petty Cash Fund be maintained in a secure location (e.g., locked cabinet, desk, or safe) under the control of a custodian.

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MANAGEMENT RESPONSE



DEPARTMENT OF ADMINISTRATIVE SERVICES
CHUUK STATE
FEDERATED STATES OF MICRONESIA

Director
Jesse Mori

Deputy Director
Tesime Kofot

August 10, 2020

Mr. Manuel L. San Jose, Jr.
Chuuk Public Auditor
Chuuk State Office of the Public Auditor
Weno, Chuuk 96942

Subject: Management Response

Dear Mr. San Jose:

Thank you for giving us the opportunity to respond to your findings and recommendations of the Inspection and Evaluation of Petty Cash Fund maintained by the Department of Administrative Services.

Finding 1 – Inadequate written procedures could lead to misuse, abuse and misappropriation of funds without timely detection

Management agree with the findings and recommendations that documented policies and procedures controlling petty cash is inadequate. We are currently in the process of developing additional written policies and procedures to strengthen internal controls in handling and maintaining petty cash fund.

Finding 2 - Non-compliance of payments with existing written control procedures.

Management agree with the findings and recommendation that there was some non-compliance of payments with existing written control procedures. Compliance monitoring will be performed to ensure payments from petty cash fund are in accordance with the written policies and procedures.

Finding 3 - Absence of periodic surprise cash count and periodic checking could result in discrepancies and missing funds not detected timely.

Management agree with the findings and recommendation. The inclusion of provisions for periodic surprise cash counts of the fund, reconciliation and disciplinary action and penalty for violation of policies and procedures in the additional written policies and procedures will be undertaken and implemented.

Compliance with the existing control procedures will immediately implemented. Likewise, the finishing of additional written appropriate internal control policies and procedures will be undertaken and immediately implemented.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Tesime Kofot", written over a circular stamp or seal.

Tesime Kofot
Deputy Director
Department of Administrative Services

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OCPA's EVALUATION OF MANAGEMENT RESPONSES

The DAS Management agreed with all the findings and recommendations

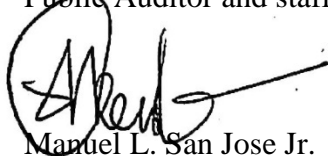
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PUBLIC AUDITOR'S COMMENTS

We would like to thank the management and staff at the Department of Administrative Services for their assistance and cooperation in the course of the inspection.

We provided copies of this final report to the Governor, Senate and Members of the Representatives for their use and information. Furthermore, we will make copies available to other interested parties upon request.

If there are questions or concerns regarding this report, please do not hesitate in contacting our Office. Contact information for the Office can be found on the last page of this report along with the Public Auditor and staff that made major contributions to this report.



Mantel L. San Jose Jr.
Public Auditor
Office of Chuuk, State Public Auditor
Chuuk State, FSM

August 20, 2020

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OCPA CONTACT AND STAFF ACKNOWLEDGEMENT

OCPA CONTACT: Manuel L San Jose, CPA, CGAP, CIA, CISA, CRMA, CFIP
Public Auditor

ACKNOWLEDGEMENTS In addition to the contact named above, the following staff made key contributions to this report:

Kerina Eria, Audit Assistant
Rosalinda Mori, Senior Auditor
Troy Chiwi, Audit Assistant

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