

Antideficiency Act Reports – Fiscal Year 2014

The United States Government Accountability Office provides this information from reports sent to GAO as required by sections 1351 and 1517(b) of Title 31 of the U.S.Code. Please visit the GAO Antideficiency Act violation report Web site (www.gao.gov/legal/lawresources/antideficiency.html) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
GAO-ADA-14-01	Navy 11-08	Department of the Navy	Operation and Maintenance, Navy	October 1, 2013	September 10, 2007	\$6.9 million	31 U.S.C. §§ 1341(a)(1) (A) and 1517	<p>Navy reported that it improperly obligated Operations and Maintenance (O&M,N) appropriations, instead of Military Construction (MILCON) appropriations for a task order for four construction projects. Navy reported that the cost of one project could not be funded with MILCON unless specifically authorized by Congress. And since it was not so authorized, no funds were available for the project resulting in a violation of the Antideficiency Act (ADA).</p> <p>Navy reported that the other three projects could be funded with MILCON without specific authorization, but when Navy attempted an adjustment to charge the proper account, insufficient amounts remained available in the allocation for such purpose resulting in a violation of the ADA.</p>	<p>Navy reported that two individuals were responsible for the violation. Navy reported taking no disciplinary action against one of the individuals who had retired and that the other individual was orally admonished and issued a Letter of Caution. Navy also determined that there was no willful or knowing intent on the part of the responsible individuals.</p> <p>Navy reported making several funding corrections deobligating O&M,N funds and obligating MILCON appropriations. Navy reported issuing a new instruction formalizing the process for acceptance of funding documents for projects exceeding \$500,000 and defined the project development and review requirements necessary to ensure compliance with the ADA.</p> <p>Navy also developed a computer based ADA training course related to Naval Facilities Engineering execution.</p>

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GAO-ADA-14-02	None	General Services Administration (GSA)	Acquisition Services Fund	November 15, 2013	September 30, 2010	No amount reported by GSA for violation. GSA noted the amounts of the task orders involved.	31 U.S.C. §1341(a)(1)(B)	GSA reported that it improperly obligated funds for two task orders for severable service in its Acquisition Services Fund, a revolving fund, in advance of an available appropriation. GSA awarded the task orders in furtherance of an inter-agency agreement in the amounts of \$1,558,568 and \$1,864,282.80.	<p>GSA reported that one employee was responsible for the violation and had her contracting warrant suspended for 210 days. During the suspension period, this individual was required to attend additional training in proper contracting procedures. GSA determined that the violation did not involve willful or knowing intent on the part of the responsible individual.</p> <p>GSA reported that once the violations were discovered, the periods of performance for both task orders were modified.</p> <p>GSA determined that no additional action needed to be taken to prevent a recurrence of this same type of violation.</p>

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GAO-ADA-14-03	None	Consumer Product Safety Commission (CPSC)	Salaries and Expenses	November 21, 2013	Fiscal Years 2011 and 2012	\$11,633.21	31 U.S.C. §1341(a)	<p>CPSC reported that it obligated funds in excess of the statutory amount available for reception and representation expenses in its salaries and expenses appropriation.</p> <p>CPSC reported that in some instances it did not adhere to the R&R funds approval and transaction reporting process resulting in inaccurate accounting of available funds. CPSC concluded that the available R&R balance was overstated and spending continued beyond the statutory limitation for FY12, resulting in a violation of the Antideficiency Act (ADA).</p> <p>CPSC's Office of General Counsel determined that certain expenses should have been charged to R&R funds. CPSC reported that upon reclassifying the expenses, the statutory limitation of the R&R account was exceeded and CPSC violated the ADA.</p>	<p>CPSC reported that the responsible individuals have since separated from the agency, transferred to new positions within the agency, or received verbal counseling and training on agency policies and procedures. CPSC determined that the individuals did not act with willful or knowing intent.</p> <p>CPSC reported taking corrective action to prevent future violations by improving related policies and procedures and training employees on those policies and procedures. CPSC has updated its Administrative Control of Funds directive. and has established a new R&R policy directive to improve clarity and awareness on the proper use and approval of R&R funds.</p>

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GAO-ADA-14-04	DHS-10-03	Department of Homeland Security (DHS)	Coast Guard Operating Expenses	December 24, 2013	Fiscal Years 2005 through 2009	\$1,741,327.46	31 U.S.C. §1341(a)	DHS reported that the U.S. Coast Guard (USCG) exceeded a statutory limitation on the purchase or lease of passenger motor vehicles and thus obligated in excess of amounts available for that purpose.	<p>DHS reported that one individual was responsible. Because this individual has since retired, USCG did not pursue any disciplinary action against him. DHS determined that there was no willful or knowing intent on the part of the responsible individual.</p> <p>DHS reported that USCG clarified its acquisition procedures and implemented a training and information campaign to increase visibility of acquisition procedures. DHS reported that USCG revised its internal controls; implemented a new monitoring program and published an interim Administrative Control of Funds policy that conforms to DHS' policy.</p> <p>DHS reported that it issued an Interagency Acquisition Guide to enhance awareness of current policies and regulations, specifically relating to Interagency Acquisitions, for</p>

									<p>contacting officers. DHS reported that it will continue to ensure that the appropriate personnel are made aware of the appropriate policies and procedures on an on-going basis. DHS reported that on February 12, 2010, it strengthened its Department-wide funds control policy when the DHS Chief Financial Officer signed the Administrative Control of Funds regulation.</p>
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GAO-ADA-14-05	DHS-11-01	Department of Homeland Security (DHS)	Coast Guard Acquisition, Construction, and Improvement	December 24, 2013	October 1, 2010	\$157,897,157.00	31 U.S.C. §1517(a) (1)	DHS reported that the U.S. Coast Guard (USCG) incurred an obligation in excess of an available apportionment when it executed a purchase on the first day of the new fiscal year. DHS reported that USCG had not requested the reapportionment of carryover authority for FY 2011.	DHS reported that one individual was responsible for the violation. DHS reported that there was no willful or knowing intent on the part of the responsible individual, and he has completed required training in both fiscal law and USCG procedures. DHS reported that USCG implemented revised reimbursement policy and procedures in March 2012 to enhance guidance and improve processes regarding apportionments. DHS reported that USCG has also revised hard controls in the USCG financial system.

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GAO-ADA-14-06	None	Department of Health and Human Services (HHS)	Multiple Accounts in National Institutes of Health (NIH); Centers for Disease Control and Prevention (CDC); Agency for Healthcare Research and Quality (AHRQ); Substance Abuse and Mental Health Services Administration (SAMHSA); Health Resources and Services Administration (HRSA)	April 14, 2014	Fiscal Years 1997 through 2012	Approximately \$125 million	31 U.S.C. §1341	HHS reported that approximately 950 individuals were appointed under sections 207(f) and 207(g) of the Public Health Service Act (PHSA) during the period from FY 1997 through 2012 and were paid a total of approximately \$125 million in excess of a cap included in the 1993 Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, P.L. 102-394 (1993 Appropriations Act).	HHS concluded that because the violations were systemic, responsibility for them could not be fairly attributed to specific individuals. HHS also determined that the violations were not committed with willful or knowing intent. To prevent this type of violation in the future, HHS reported taking actions to update policies, strengthen management practices and internal controls to ensure that time-limited appointments made under sections 207(f) and 207(g) of the PHSA and funded by the Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriations Act fully comply with the statutory cap.

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GAO-ADA-14-07	None	Department of the Treasury	Salaries and Expenses, Departmental Offices	April 18, 2014	February 1, 2010 through April 28, 2011	No Amount Reported	31 U.S.C. §1342	Treasury reported that four individuals who were providing uncompensated services as student interns in the Office of International Affairs (OIA) were not students as defined by 5 U.S.C § 3111. Treasury determined that it improperly accepted voluntary services, thus violating the Antideficiency Act.	Treasury reported that upon realizing the error, the relationship between the individuals and the OIA was immediately terminated. Treasury did not identify a responsible individual, but determined that the violation contained no willful or knowing intent to violate the ADA. In addition, Treasury reported that it instituted a new standard operating procedure for the on-boarding of student interns to prevent future violations of this type.

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GAO-ADA-14-08	DHS-07-01	Department of Homeland Security (DHS)	Management and Administration National Protection and Programs Directorate. Infrastructure Protection and Information Security, National Protection and Programs Directorate.	June 27, 2014	Fiscal Year 2006	\$28,273,975	31 U.S.C. §§ 1341(a)(1)(A) and 1517 (a)	DHS reported twenty-one violations that occurred when the former Preparedness Directorate pooled program appropriations to fund shared administrative services.	DHS reported that one individual was responsible for this violation, but determined that there was no willful or knowing intent in committing the violation. DHS reported that the individual is no longer in a position responsible for financial oversight, and no disciplinary action was taken. DHS reported taking corrective action by improving its policies and procedures including, the issuance of a DHS-wide Administrative Control of Funds regulation in February 2010. DHS reported developing written procedures for funds control and financial management processing, and that the National Protection and Programs Directorate has increased its focus on monitoring internal controls, performing additional assessment and monitoring activities over financial operations.

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GAO-ADA-14-09	None	Consumer Product Safety Commission (CPSC)	None Reported	July 7, 2014	October 2, 2013	No Amount Reported	31 U.S.C. §1342	<p>CPSC reported that an employee worked without authorization while in furlough status as part of an orderly Government shutdown from a lapse in appropriations.</p> <p>CPSC reported that the employee received and signed a furlough notice that instructed the employee not to work on any official business, even as an unpaid volunteer, during the furlough period. CPSC reported the employee continued to work, without his supervisor's knowledge or approval on October 2, 2013, which violated the voluntary services prohibition of the Antideficiency Act (ADA).</p>	<p>CPSC reported that the Inspector General (IG) concluded that the employee knowingly and willfully committed the violation and the case was referred to the Department of Justice (DOJ) who declined to criminally prosecute the employee. CPSC determined that the employee did not understand the gravity or the consequences of violating the ADA. CPSC reported that the employee received a memorandum of reprimand and was required to complete training on the ADA and its application to government furloughs.</p> <p>CPSC reported that while the agency followed all procedures to prevent a violation, in the future the agency's shutdown plan and communications will emphasize that employees who violate the ADA are subject to penalties.</p>

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GAO-ADA-14-10	Army 13-05	Department of the Army	Operation and Maintenance, Army. Other Procurement, Army	September 30, 2014	June 25, 2009 and March 10, 2010	\$5.8 million	31 U.S.C. § 1341 (a) (1)(A)	Army reported that it improperly obligated Operations and Maintenance, Army (OMA) and Other Procurement, Army (OPA) appropriations instead of Military Construction (MILCON) funds, for two contracts for a construction project in Fiscal Years 2009 and 2010. The cost of the project exceeded a statutory threshold and could not be funded with MILCON unless specifically authorized by Congress. As it was not so authorized, no funds were available for the project resulting in a violation of the Antideficiency Act (ADA).	Army reported that the individual responsible for the violation had retired and therefore, no disciplinary action was taken. Army determined that there was no willful or knowing intent on the part of the responsible individual. Army reported that to prevent a future violation of this type, it implemented the Theater Requirements, Contracting and Execution Reconciliation program designed to provide a comprehensive view of the contract management and execution process and improve communication between the functional experts and resource managers. Army also reported that it established a Fiscal Triad Working Group to discuss, resolve, and

									coordinate fiscal and contractual matters and ensure compliance with the ADA.
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