INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202

REPORT
NO. 91-009 November 7, 1990

MEMORANDUM FOR ASSISTANT SECRETARY OF DEFENSE (PRODUCTION AND LOGISTICS)
COMPTROLLER OF THE DEPARTMENT OF DEFENSE
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT)

SUBJECT: Final Report on the Follow-up Review on the Procedures for Controlling Payments Against DoD-issued Government Bills of Lading (Project No. 0LC-0033)

Introduction

We are providing this Report on the Follow-up Review on the Procedures for Controlling Payments Against DoD-issued Government Bills of Lading (GBL's) for your information and use. We made the review from January through May 1990. The review objective was to evaluate management actions taken in response to recommendations in Report No. 87-141, "Procedures for Controlling Payments Against DoD-issued Government Bills of Lading," May 7, 1987. Specifically, we evaluated management actions to ensure GBL's with total charges under $200 were submitted to the General Services Administration (GSA) for rate audit; assess interest charges when carriers received duplicate payments; establish automated system capabilities to detect duplicate billings from commercial carriers before payments were made; reduce the incidence of duplicate serial numbers on GBL's and improve controls over edit procedures and payments made by more than one paying office; control payments on GBL's reported as lost, missing, stolen, or canceled; report lost, missing, stolen, or canceled GBL numbers to all three DoD payment offices; and implement applicable internal controls. From September 1, 1988, through August 31, 1989, DoD paid commercial carriers $617 million to move 1.3 million freight shipments under GBL's.

Summary

There were three findings and six major recommendations made in Report No. 87-141. We found management actions appropriate to meet the intent of two of the recommendations. However, management actions did not fully meet the requirements of the other four recommendations. We are not making further

recommendations because the prior recommendations are still appropriate. The Office of the Assistant Inspector General for Analysis and Followup (AIG-AFU) will perform additional followup based on our observations in this report. Each of the prior findings, associated recommendations, management comments, and our determination of current status of each recommendation are described starting on page 4.

Background

GBL's are documents with unique serial numbers that the Government uses to procure transportation services from commercial carriers. GSA assigns blocks of unique serial numbers for GBL's to Government activities for issuance to commercial carriers. The carriers receive payment for transporting freight by submitting certified GBL's to one of three DoD paying offices. GBL's issued for Army, Air Force, and Defense agency shipments are paid by the U.S. Army Finance and Accounting Center (USAFAC), Indianapolis, Indiana; GBL's issued for Navy shipments are paid by the Navy Material Transportation Office (NAVMTO), Norfolk, Virginia; and GBL's issued for Marine Corps shipments are paid by the Marine Corps Logistics Base (MCLB), Albany, Georgia.

The Transportation Act of 1940 (U.S.C., title 31, section 3726) requires that carrier billings for transportation services be paid upon presentation of a properly prepared carrier bill and GBL to the paying office. The paid bills are subject to audit by GSA. Provisions of Public Law 77-560 (U.S.C., title 31, sections 3322 and 3528) relieved certifying and disbursing officers of liability for overpayments made on GBL's when the overpayments were due to the carrier's use of improper transportation rates or classifications. However, the paying offices are responsible for establishing procedures and controls to prevent duplicate payments and for recovering any duplicate payments that may be made. Under U.S.C., title 31, section 3726, GSA is responsible for auditing payments made to carriers on GBL's and for making collections when overpayments are found. However, provisions of Public Law 99-627, November 1986, allowed GSA to delegate preaudit (audit of GBL's before payment) authority to DoD. GSA delegated this authority to DoD in July 1988.

DoD has started to preaudit selected GBL's, but still provides all GBL's to GSA for further audit. The preaudit of GBL's has resulted in some direct savings to DoD. Carrier overcharges have been identified before disbursement of DoD funds. If payment is made, and subsequently identified as an overpayment and recovered by GSA, the recovered overpayments are not always returned to DoD, but can be deposited instead to a

U.S. Treasury account. According to DoD personnel, approximately $1.1 million in overcharges were identified during the first 6 months of FY 1990 from the preaudit of 41,000 freight GBL's costing $29.7 million. DoD is continuing to expand its preaudit capability.

Payments on GBL's are subject to provisions of the Prompt Payment Act (U.S.C., title 31, section 1801), which requires paying offices to make full payment within 45 days of receipt of a properly prepared carrier bill. If payment is not made within 45 days, the Government incurs interest penalties on the unpaid amount. In addition, Public Law 97-365, Debt Collection Act, October 1982, requires that the Government assess interest charges on carrier payments that are outstanding for 30 days or more.

Scope of Review

We discussed procedures for auditing GBL charges for freight shipments with officials of DoD and GSA, and reviewed the transfer of GBL's from DoD paying offices to GSA. We reviewed GSA records of GBL's issued to DoD activities to determine if duplicate serial numbers were issued between September 1, 1988, and August 31, 1989. We selected judgmental samples of paid GBL's recorded in the Freight Information System (FINS) data base, which was maintained by the Military Traffic Management Command (MTMC). The FINS contained about 1.3 million GBL payments totaling about $617 million between September 1, 1988, and August 31, 1989. We did not validate the accuracy of the entire data base, but validated selected transactions used to evaluate management actions on previous recommendations. Of the 1.3 million payments, we identified 5,400 multiple payments associated with 2,700 GBL numbers. We reviewed a judgmental sample of 112 GBL's valued at $211,082 from the 5,400 GBL payments to determine the extent of duplicate serial numbers. We reviewed a judgmental sample of 74 GBL's valued at $98,312 from the 5,400 multiple payments to evaluate the effectiveness of controls at the paying offices, to detect duplicate billings before payment, and to identify and collect duplicate payments that were made. We reviewed correspondence files at the three paying offices and selected GBL numbers reported as lost, missing, stolen, or canceled to evaluate management procedures and controls over these bills. We also considered management comments that were provided to AIG-AFU. This economy and efficiency review was made in accordance with the auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD, and accordingly included such tests of internal controls as were considered necessary. Activities visited or contacted during the review are listed in Enclosure 1.

Internal Controls

We found no new material internal control weaknesses in this follow-up review. We did find that management did not fully implement controls in areas related to prior recommendations. Procedures were not yet implemented by the three paying offices to assess interest charges against carriers that received duplicate payments. MCLB did not have effective controls to detect duplicate billings to prevent duplicate payments from being made. NAVMTO did not have procedures implemented to identify invalid payments that were made because of subsequent reporting of lost, missing, stolen, or canceled GBL numbers. GBL numbers identified as lost, missing, stolen, or canceled were not known to all three paying offices. Since we already made recommendations to correct these deficiencies in the prior audit, no additional audit work or recommendations were needed. However, based on the results of this review, the AIG-AFU will continue to monitor the above issues.

Prior Audit Coverage

The Inspector General, DoD, Report No. 87-141, "Procedures for Controlling Payments Against DoD-issued Government Bills of Lading," May 7, 1987, was the only audit of the subject in the last 5 years.

Discussion

Each of the prior findings, associated recommendations, management comments, and our determination of the current status of each recommendation made in Report No. 87-141 are discussed below.

Unrecovered Carrier Overcharges.

Prior Finding. DoD lost about $3.3 million because overcharges were not recovered on 207,000 freight GBL's paid by USAFAC in 1984. USAFAC was not submitting freight GBL's with carrier charges below $200 to GSA for rate audit.

Recommendation A. We recommended that the Assistant Secretary of Defense (Production and Logistics) (ASD[P&L]) develop procedures with the GSA that provide for rate audits of carrier billings under $200 on GBL's paid by USAFAC.

Management Comments. ASD (P&L) concurred with the recommendation and said that GSA began auditing all GBL's, regardless of the payment amount, in August 1986. The corrective action was considered responsive to the intent of the recommendation. Therefore, since July 13, 1987, AIG-AFU has carried this item as "closed" in the AIG-AFU tracking system.

Current Status. We found that the paying offices were including GBL's with charges below $200 in shipments of GBL's to GSA. We also met with GSA officials who confirmed that the DoD paying offices were providing GBL's below $200, and that all GBL's received were subject to audit either by GSA personnel or contractors hired by GSA. Management actions effectively met the intent of our recommendation.

Duplicate Billings and Duplicate Payments for Transportation Services Furnished under Government Bills of Lading.

Prior Finding. Carriers were submitting duplicate billings, and DoD paying offices were making and not recovering duplicate payments, for freight shipments made under GBL's. This occurred because paying offices did not have effective manual or automated controls to detect duplicate billings before payments were made. DoD had no provisions to assess interest charges against carriers that submitted duplicate billings and received duplicate payments. The detection of duplicate billings and payments was further complicated because DoD shipping activities issued GBL's with identical serial numbers. We projected that duplicate payments totaling $1.2 million were made against 4,591 of the bills and that paying offices did not collect $641,000 of the duplicate payment amounts.

Recommendation B.1. We recommended that ASD(P&L) obtain authorization from GSA to implement procedures at the paying offices to assess processing fees or interest charges against carriers that submit duplicate billings or receive duplicate payments for transportation services furnished under GBL's.

Management Comments. ASD(P&L) concurred with the recommendation. DoD shipping activities were advised in March 1986 to add a statement to each bill of lading to allow for the assessment of interest on overpayments. Based on these management actions, the AIG-AFU tracking system has carried this item as "closed" since July 13, 1987.

Current Status. None of the paying offices have implemented procedures to assess interest on duplicate payments that are outstanding for more than 30 days, as required by Public Law 97-365, Debt Collection Act. The management action that was agreed to by the Assistant Secretary of Defense (Comptroller) (ASD[C]) has not been implemented to meet the intent of the recommendation. The Comptroller, DoD has assumed the responsibilities previously held by the ASD(C). AIG-AFU will continue to monitor the implementation of procedures at the paying offices to collect interest from carriers that receive duplicate payments.

Recommendation B.2. We recommended that ASD(C) require DoD paying offices to establish automated system capabilities and supervisory controls to detect duplicate carrier billings before payment is made, identify and collect duplicate payments, and compare billings and payments against 3 years of prior payment history to ensure that all duplicate billings are detected.

Management Comments. ASD(C) concurred with the recommendation and indicated that USAFAC would redesign its automated system to permit the resolution of potential duplicate payments before they are made; use an expanded 3-year payment history file to compare billings and payments; and assess interest charges on overpayments that are outstanding for 30 days or more. ASD(C) indicated that actions to be taken by the Navy and Marine Corps would be provided at a later date. On October 5, 1987, ASD(C) provided additional comments and stated that effective internal controls were being developed at NAVMTO and MCLB. The Navy was redesigning its transportation and financial management system known as the NAVMTO Operations and Management Information System (NAOMIS), which was to be completed in 1988 or 1989 and have the capability to detect potential duplicate payments before payments are made. Management later advised AIG-AFU that the implementation of the NOAMIS may be delayed until 1992. In addition, a history file to compare billings and payments would be expanded to 3 years. ASD(C) also said that MCLB would enhance its manual system to detect duplicate billings before payment is made and to detect duplicate payments that are made against a 3-year payment history file. Management continued to inform AIG-AFU of delays in the Navy's implementation of the corrective action on this recommendation and in March 1990, informed AIG-AFU that an interim system, "one-pass," had been implemented. Based on these management actions, the AIG-AFU tracking system has carried this item as "closed" since May 17, 1990.

Current Status. We reviewed actions taken by each of the three paying offices to establish automated capabilities and supervisory controls to detect duplicate carrier billings before payment is made and to identify for collection, those duplicate payments that have been made in the last 3 years. USAFAC implemented its automated system in January 1987 and began detecting duplicate payments by using a 3-year payment history file in June 1987. We reviewed a judgmental sample of 16 GBL's with multiple payments recorded in the FINS data base and found that 1 valued at $120 was a duplicate billing. This duplicate billing was detected by the redesigned automated system before payment was made. At NAVMTO, we reviewed 11 GBL's with multiple payments and found that NAVMTO did not detect 9 duplicate payments costing $8,709 until after payment was made. These nine duplicate payments were made before implementation of the

"one-pass" system. We found that during the 1 month of operation of NAVMTO's "one-pass" system, five duplicate billings were detected before payment was made, saving $2,432. At MCLB, we reviewed 47 GBL's with multiple payments and found that 10 duplicate payments costing $7,020 were made. Two of the duplicate payments had been identified by MCLB personnel. MCLB had not implemented effective manual controls to prevent duplicate payments from being made before payment. MCLB personnel informed us that an automated system was planned for implementation in May 1990. We consider the actions taken on this recommendation at USAFAC and NAVMTO to be appropriate. Management action that was agreed to by ASD(C) has not been fully implemented at MCLB to meet the intent of the recommendation. AIG-AFU will continue to monitor implementation of effective controls at MCLB to detect duplicate billings before payments are made.

Recommendation B.3.a. We recommended that the Commander, MTMC, make a periodic reconciliation of GBL serial numbers issued to DoD activities by GSA to identify and eliminate duplicate serial numbers from the DoD transportation system.

Management Comments. In response to the final report, ASD(P&L) agreed that some activities were using GBL numbers that had not been assigned by GSA, and identified alternative management actions. On July 21, 1987, ASD(P&L) requested the Services and Defense agencies to review their internal controls to ensure that only those GBL numbers authorized by GSA are used by each activity. On August 3, 1987, GSA was requested to take appropriate action to help reduce the issuance of duplicate GBL serial numbers. Based on these management actions, AIG-AFU tracking system has carried this item as "closed" since February 25, 1988.

Current Status. We reviewed GSA's records of GBL's issued to DoD activities and found no duplicate serial numbers issued. During the review, we judgmentally selected 112 GBL numbers from 5,400 multiple payments associated with 2,700 GBL numbers and found 33 (29 percent) of the sample GBL's had duplicate serial numbers. We estimated that approximately 780 (29 percent x 2,700) were duplicate serial numbers. In the prior report, we projected that there were 68,000 GBL numbers with multiple GBL payments of which 53,900 (79 percent) were duplicate serial numbers. Therefore, we concluded that the total number of duplicate serial numbers on GBL's in the DoD transportation system had been significantly reduced from about 53,900 to about 780 as a result of management action. This meets the intent of our recommendation.

Recommendation B.3.b. We recommended that the Commander, MTMC require system controls at all DoD transportation offices that use computer-generated serial numbers to prevent assignment of unauthorized serial numbers on GBL's.

Management Comments. ASD(P&L), responding for the Commander, MTMC, concurred with our recommendation. The AIG-AFU tracking system has carried this item as "closed" since February 25, 1988.

Current Status. MTMC notified shipping activities to strengthen internal controls to prevent the issuance of duplicate or unauthorized GBL serial numbers, and DoD requested that GSA strengthen its controls to eliminate the issuance of duplicate serial numbers. This meets the intent of our recommendation.

Recommendation B.3.c. We recommended that the Commander, MTMC use payment data recorded in the FINS to periodically identify payments made by different DoD paying offices against the same GBL serial number and provide this information to the applicable paying offices for further research to determine if duplicate payments were made and if collection action is required.

Management Comments. ASD(P&L), responding for the Commander, MTMC concurred with our recommendation. The AIG-AFU tracking system carried this item as "closed" since June 29, 1989.

Current Status. We reviewed documents, which showed that MTMC was reviewing payment data in the FINS to periodically identify payments made by different paying offices under the same GBL number. When duplicate GBL numbers were identified, MTMC coordinated with the respective paying offices to determine whether the payment was a duplicate and whether collection action was taken. This process was detecting some duplicate payments and was an effective implementation of the recommendation. This meets the intent of our recommendation.

Recommendation B.3.d. We recommended that the Commander, MTMC correct edit procedures over payment data reported by paying offices for inclusion in the FINS to ensure that true duplicate payments are not eliminated from the data base.

Management Comments. ASD(P&L), responding to the Commander, MTMC, concurred with our recommendation. The AIG-AFU tracking system has carried this item as "closed" since June 29, 1989.

Current Status. We reviewed documents and interviewed MTMC personnel concerning edit procedures to ensure that duplicate payments reported by the paying offices were not erroneously eliminated from the FINS. We found that edit procedures were in place to allow duplicate payments to be included in the FINS. Management action at MTMC has met the intent of our recommendation.

Payments Against Government Bills of Lading Reported as Lost, Missing, Stolen, or Canceled.

Prior Finding. DoD paying offices made invalid payments against GBL's that DoD transportation offices reported as lost, missing, stolen, or canceled. The paying offices did not have effective procedures for processing or maintaining records of the reported GBL numbers, for stopping payments, or for recovering invalid payments that were made. Because of inadequate procedures and poor records, the total amount of payments against these types of bills was not known. However, from available records, 39 payments totaling $3,211 were identified as invalid payments, which were not recovered. Additionally, DoD transportation offices were not reporting GBL serial numbers that were lost, missing, stolen, or canceled to all three paying offices.

Recommendation C.1. We recommended that ASD(C) provide DoD paying offices with internal control procedures for maintenance of records, detection of fraudulent bills, and prevention and recovery of invalid payments made against GBL's reported to DoD paying offices as lost, missing, stolen, or canceled.

Management Comments. ASD(C) concurred with the recommendation and indicated that a redesigned automated system to be completed by June 1987 at USAFAC would treat lost, missing, stolen, or canceled GBL numbers as if payment were already made and would not allow the issuance of a second payment until further verification was done. ASD(C) stated that corrective actions taken by the Navy and Marine Corps would be forwarded later. On October 5, 1987, ASD(C) said that NAVMTO would implement an automated system to prevent payment against GBL's that have been reported as lost, missing, stolen, or canceled, and that MCLB would maintain a list of the GBL numbers and match them against the incoming carrier bills before payment is made. Later correspondence to the AIG-AFU indicated that delays were occurring on the implementation of the Navy's automated system. NAVMTO implemented an interim automated system named "one-pass" to implement this recommendation. Based on these management actions, the AIG-AFU tracking system has carried this item as "closed" since May 17, 1990.

Current Status. We reviewed management's actions to control payments against lost, missing, stolen, and canceled GBL numbers reported to the three paying offices. At USAFAC, GBL numbers reported as lost, missing, stolen, or canceled were recorded in an automated file and matched against prior payment data on a daily basis. When a prior payment was found, USAFAC performed further research to determine whether the payment was valid and recovery action was needed. Also, all new carrier billings were matched against previously reported GBL's. When a match was found, payment was not made to the carrier until the carrier bill was validated. Documentation at USAFAC showed that reported GBL's were being recorded in the automated files and payments were being validated, prevented, or recovered, as appropriate. Management action at USAFAC has met the intent of our recommendation.

NAVMTO was using an interim automated system known as "one-pass" to control payments against GBL numbers reported as lost, missing, stolen, or canceled. This system was being used until a new system (NAOMIS) was fully developed and implemented. GBL numbers reported to NAVMTO were recorded in automated files. New GBL's submitted by carriers for payment were matched against GBL numbers in the file. When a match was found, payment was not made until research was done to validate the carrier's bill. However, we found that the "one-pass" system did not require that reported GBL numbers be matched against prior payment data to determine if payments had already been made before the GBL numbers were reported to NAVMTO as lost, missing, stolen, or canceled. We showed NAVMTO officials examples of transactions where payments were made before bills were reported. They agreed that reported GBL numbers should be matched against prior payment data. Management action that was agreed to by ASD(C), has not been implemented at NAVMTO to meet the intent of the recommendation. AIG-AFU will continue to monitor NAVMTO's implementation of effective controls to prevent payment against lost, missing, stolen, and canceled GBL's.

MCLB had established procedures to control invalid payments against GBL's reported as lost, missing, stolen, or canceled. These procedures provided for the maintenance of listings of reported GBL numbers. They also provided for manual matching of new carrier billings to these numbers to prevent invalid payments and automated matching of reported GBL numbers to prior payment data to detect prior payments. When matches were found, research was done to determine the validity of the prior payments. These procedures were to be incorporated in a new automated system planned for implementation in May 1990. We matched 25 GBL numbers reported as lost, missing, stolen, or canceled against data in the FINS and found no prior payments against these bills. The procedures implemented at MCLB met the intent of our recommendation.

Recommendation C.2. We recommended that the Commander, MTMC, require DoD transportation offices to report to all three paying offices the serial numbers of GBL's that are lost, missing, or stolen, and the serial numbers of canceled GBL's that were not under the physical control of the issuing office.

Management Comments. ASD(P&L), responding for the Commander, MTMC, concurred with the recommendation regarding the reporting of GBL numbers by transportation offices and stated that the Defense Traffic Management Regulation (DTMR) was being amended to require that serial numbers of lost, missing, or stolen GBL's and those canceled GBL's not under the physical control of the issuing office be reported to all three disbursing offices. Because of delays in the change to the DTMR, MTMC issued interim guidance to shipping activities in November 1988. Based on management's actions, the AIG-AFU tracking system has carried this item as "closed" since July 6, 1989.

Current Status. MTMC issued interim guidance to request transportation offices to report GBL numbers identified as lost, missing, stolen, or canceled to all three paying offices. We obtained a listing of GBL numbers that had been reported since November 1988 from each of the three paying offices. From these listings, we determined that 3,004 GBL's had been identified by transportation offices. Of the 3,004 GBL's, only 124 serial numbers were on the records of all 3 paying offices. Management action taken by MTMC has not been effective to meet the intent of the recommendation. AIG-AFU will continue to monitor management action on this recommendation.

Since this report contains no new findings or recommendations and claims no additional monetary benefits, further audit work by the Office of the Assistant Inspector General for Auditing, DoD, is not warranted at this time. However, AIG-AFU will continue monitoring management actions to assess interest charges against carriers who do not repay duplicate payments within 30 days of notification at all three paying offices; to detect duplicate billings before payment is made at MCLB; to match GBL's reported as lost, missing, stolen, or canceled against payment history data at NAVMTO; and to publish a change to the DTMR, which requires that transportation offices report serial numbers of GBL's lost, missing, stolen, or canceled to all three paying offices.

We provided a draft of this report to the addressees on August 15, 1990. Because there were no recommendations, no comments were required of management, and none were received. We rearranged the format of the final report, however, the content was not changed. Therefore, we are publishing this report in final form. Any comments on this final report should be provided within 60 days of the date of this memorandum.

The cooperation and courtesies extended to the auditors during the review are appreciated. A list of audit team members is in Enclosure 2. If you have any questions concerning this report, please contact Mr. John Gebka on (703) 614-6206 (AUTOVON 224-6206) or Mr. Albert Putnam on (703) 693-0627 (AUTOVON 223-0627). Copies of this report are being provided to the activities listed in Enclosure 3.

Edward R. Jones
Deputy Assistant Inspector General
for Auditing

Enclosures

cc:
Secretary of the Army
Secretary of the Navy
Secretary of the Air Force

ACTIVITIES VISITED OR CONTACTED

Office of the Secretary of Defense

Office of the Assistant Secretary of Defense (Production and Logistics), Washington, DC
Office of the Comptroller of the Department of Defense, Washington, DC

Army

Headquarters, Military Traffic Management Command, Falls Church, VA
U.S. Army Finance and Accounting Center, Indianapolis, IN

Navy

Naval Supply Support Command, Washington, DC
Navy Material Transportation Office, Norfolk, VA

Marine Corps

Commandant of the Marine Corps, Washington, DC
Marine Corps Logistics Base, Albany, GA

Non-DoD

General Services Administration, Washington, DC

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