



Department of Homeland Security Office of Inspector General

CBP Needs To Improve the Monitoring of the Cash Collection Process





Homeland
Security

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Preface

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Public Law 107-296) by amendment to the *Inspector General Act of 1978*. This is one of a series of audit, inspection, and special reports prepared as part of our oversight responsibilities to promote economy, efficiency, and effectiveness within the department.

This report addresses the design and implementation of U.S. Customs and Border Protection's internal controls related to the cash collection process. It is based on interviews with employees and officials of relevant agencies and institutions, direct observations, and a review of applicable documents.

The recommendations herein have been developed to the best knowledge available to our office, and have been discussed in draft with those responsible for implementation. We trust this report will result in more effective, efficient, and economical operations. We express our appreciation to all of those who contributed to the preparation of this report.



Richard L. Skinner
Inspector General

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Abbreviations

CBP	Customs and Border Protection
DHS	Department of Homeland Security
GAO	Government Accountability Office

OIG

*Department of Homeland Security
Office of Inspector General*

Executive Summary

We audited the design and implementation of U.S. Customs and Border Protection's internal controls related to the cash collection process. Specifically, we reviewed U.S. Customs and Border Protection's policies, procedures, and processes for receipting, storing, transporting, recording, and depositing cash collections.

The U.S. Customs and Border Protection has in place several good practices designed to mitigate cash collection and deposit risk at ports of entry, including a cash collection handbook, a self-inspection process, and ad hoc reviews conducted by Customs and Border Protection field offices. However, Customs and Border Protection's implementation of internal controls could be improved. For example, Customs and Border Protection headquarters does not sufficiently validate self-inspection results to ensure that the data reported by field offices are accurate. Due to insufficient guidance and oversight, Customs and Border Protection headquarters cannot ensure that individual field office reviews are conducted consistently, timely, or thoroughly.

The U.S. Customs and Border Protection could lessen its risk against cash being lost, stolen, or inappropriately used by establishing a proactive, independent oversight process for ensuring effective accounting for and safeguarding of its cash collections and deposits.

This report contains three recommendations aimed at improving the monitoring of the cash collection process. The Acting Director, Office of Policy and Planning, U.S. Customs and Border Protection concurred with two, and partially concurred with one recommendation. We have incorporated Customs and Border protection's response to our recommendations in Appendix B.

Background

U.S. Customs and Border Protection (CBP) collects approximately \$32 billion annually in revenue, such as duties, entry fees, and fines. Of this amount, 10% is in the form of cash and checks, and the remaining 90% is collected and deposited electronically. Appendix C outlines CBP's process for receipting, storing, transporting, and depositing cash collections. Ultimately deposited into the Treasury General Fund, this revenue constitutes the second largest source of income for the federal government.

Because of the inherent risks in handling cash, it is important that CBP have adequate internal controls in place for managing and safeguarding the cash revenue it collects. Revisions to Office of Management and Budget Circular A-123, *Management's Responsibility for Internal Control*, requires federal managers to take systematic and proactive measures to (i) develop and implement appropriate, cost-effective management controls for results-oriented management; (ii) assess the adequacy of management controls in federal programs and operations; (iii) identify needed improvements; (iv) take corresponding corrective action; and (v) report annually on management controls. Similarly, the *Federal Managers' Financial Integrity Act of 1982*, (Public Law No. 97-255) requires all federal managers to assess the effectiveness of management controls applicable to their responsibilities. When material deficiencies are discovered, managers must report those deficiencies and scheduled milestones for resolving them.

In April 2007, the U.S. Government Accountability Office (GAO) issued a report on CBP's revenue collection functions.¹ According to the report: (1) CBP's staff resources for customs revenue functions have generally declined since the creation of the Department of Homeland Security (DHS), due in part to department priorities and recruiting and retention problems; (2) CBP did not have a strategic workforce plan to guide its performance of customs revenue functions; and (3) CBP did not publicly report on its performance of customs revenue functions. Among other recommendations, GAO recommended that DHS Inspector General determine whether areas of high risk related to customs revenue functions existed. Accordingly, we audited the design and implementation of CBP's internal controls related to the cash collection process.

¹ *Customs and Border Protection Needs to Improve Workforce Planning and Accountability* (GAO-07-529, April 2007.)

Results of Audit

CBP's implementation of internal controls related to cash collection could be improved with a more robust oversight mechanism. CBP has designed several good internal control procedures to mitigate the risks of cash collection at the ports of entry, including a cash collection handbook, a self-inspection process, and ad hoc reviews conducted by CBP field offices. However, CBP headquarters does not sufficiently validate self-inspection results to ensure that data reported by field offices are accurate. Due to insufficient guidance and oversight, CBP headquarters cannot ensure that individual field office reviews are conducted consistently, timely, or thoroughly. CBP could improve its level of assurance by taking a more proactive oversight approach concerning its cash collections and deposits process.

Cash Collections and Deposits Handbook

CBP has published a Cash Collections and Deposits Handbook, which provides guidance to CBP officers on receipting, storing, transporting, and depositing cash payments of duties, entry fees, and fines at ports of entry. The handbook outlines a number of prudent steps or best practices for internal controls concerning cash collections and deposits, including:

- Daily reconciliation to verify cash entries,
- Separation of duties,
- Electronic cash registers,
- Serially numbered forms,
- Drop safes,
- Deposit logs and daily reports, and
- Hiring and training requirements.

Appendix D provides additional details on each of these control mechanisms, their roles in the cash collection process, and how and by whom they should be applied on a daily basis. Such guidance provides a solid foundation for CBP's cash collection process.

Self-Inspection Program

CBP has not fully implemented its Self-Inspection Program as a control for evaluating cash collection activities at ports of entry. The program, led by CBP's Management Inspection Division within the Office of Internal Affairs, is one of the mechanisms through which CBP monitors the performance of agency programs, operations, and offices. In general, the program was developed to promote operational integrity, emphasize management accountability, and assist the agency in meeting requirements to review federal government management controls. The Self-Inspection Program emphasizes internal self-assessment and places responsibility for assessing operational compliance and performance, and when applicable, identifying and implementing corrective actions to address identified deficient conditions, on the CBP managers responsible for the operation of the program.

Annually, CBP field managers and staff use the Self-Inspection Program to report on more than 200 programs and port activities nationwide. The field managers and staff complete standard self-inspection worksheets in the Self-Inspection Reporting System, which serves as the repository of self-inspection reporting results which can be queried and extracted. The results allow CBP executive managers and national program managers to gauge the level of compliance with operational, financial, and administrative policies and procedures, examine the issues or underlying cause of reported instances of noncompliance, and identify programmatic areas of concern that require national attention. Field office directors are responsible for implementing the corrective actions to address any instances of noncompliance.

However, because the Management Inspections Division has limited ability to test or validate the accuracy of the information that the field offices self-report or ensure that corrective actions are taken to address noncompliance, it is difficult to provide management with adequate assurance that its control processes are working as intended and that concerns identified in prior self-inspections have been properly addressed.

Officials within the Management Inspection Division stated they have some staff in headquarters and field locations to conduct limited site visits and follow up on noncompliance issues; however, they do not perform sufficient substantive testing and validation of the self-inspection worksheets and follow-up.

While self-inspections can be useful tools to build accountability and foster integrity throughout an organization, when they are not combined with proactive oversight and follow-up it is difficult to gauge the effectiveness of internal controls. In a recent report on its survey of employees involved in the Self-Inspection Program, CBP acknowledged this risk: "Fifty-six percent of the survey respondents said that periodic independent verifications of Self-Inspection Program reporting should be performed in order to ensure accurate reporting and data integrity..."² Without establishing adequate validation and oversight mechanisms in its Self-Inspection Program, it is difficult for CBP to ensure that internal controls are functioning as designed and that the myriad programs and activities, including cash collections, are not vulnerable to fraud, waste, or abuse.

Field Office Reviews

An additional control mechanism CBP has in place is reviews or spot inspections that may be conducted by individual field offices. CBP authorizes its field offices to conduct reviews and spot inspections of the various programs and port activities for which they are responsible. Specifically, field offices may conduct reviews and spot inspections to gather information to support CBP investigations, respond to congressional inquiries, or follow up on Self-Inspection Program results. Additionally, they may also select ports for review based on the volume of transactions or allegations of misconduct or illegal activity. Individual field offices have at times used the reviews and spot inspections to determine compliance with the Cash Collections and Deposits Handbook.

CBP does not provide specific guidance to the field offices on when or how such reviews and spot inspections should be conducted. Rather, the reviews are performed in an ad hoc, unscheduled, and discretionary fashion. Field office directors determine when and if the reviews are needed and implement their own procedures for conducting them. Field office directors also determine the frequency and thoroughness of the reviews and which sites should be included. They have latitude to conduct the reviews as they see fit in a variety of ways, such as on-site inspections, data sampling, random testing, transaction monitoring,

² *Summary of Results and Analysis of the Self-Inspection Program Survey and Interviews*, November 2007, page 9.

and employee interviews. Typically, the reviews are limited in scope and specific in nature.

Given their nature and the need for additional guidance and oversight, these reviews and spot inspection reviews could be improved. Currently, because of limited national monitoring, CBP cannot ensure that the reviews are appropriately conducted and the results are accurate. Further, the objectivity and independence of these oversight reviews could be questioned because they are performed by the same individuals who also have responsibility for the specific activities being monitored.

Due to their limited scope, the results cannot be projected nationwide to provide a crosscutting view of performance or a means of identifying systemic issues in operations nationwide. Furthermore, the reviews do not constitute a consistent, ongoing mechanism for tracking and following up on cash collection performance.

Some field offices are taking or planning to take a proactive approach to ensure their controls for cash collection are working properly. In Boston, for example, CBP officials said that they plan to conduct reviews at selected field locations in FY 2009 to ensure adherence to the policies and procedures outlined in CBP's Cash Collections and Deposits Handbook. The projected field reviews will include (1) an in-depth review and analysis of the collection and deposit process, and (2) a review of the port documentation maintained to support information submitted in recent self-inspection worksheets. However, the last field office review of cash collections and deposits was December 3, 2001. Although field office reviews can offer some assurance as to the status of controls, their usefulness is limited, and the impact is local. Further, there is no assurance of follow-up or certainty as to when these locations will be reviewed again.

Conclusion and Recommendations

Given the limited resources, CBP cannot ensure that internal controls are working properly and field offices are effectively managing their cash collections. Without adequate resources, guidance and oversight, CBP has limited assurance that the self-inspection reports are being reported accurately and that the ad hoc field office reviews are effective. CBP could lessen its risk against cash being lost, stolen, or inappropriately used by establishing a proactive, independent oversight process for ensuring effective accounting for and safeguarding of its cash collections and deposits.

To improve the effectiveness of its cash collection process, we recommend that CBP's:

Recommendation #1: Office of Internal Affairs, Management Inspection Division establish a methodology to improve its testing and validation efforts, including establishing a baseline and key indicators or trigger points to determine the number or percentage of self-inspection worksheets to be tested or validated.

Recommendation #2: Office of Finance develop guidelines for CBP Field Offices to use when conducting cash collection operations reviews.

Recommendation #3: Office of Internal Affairs, Management Inspections Division, Office of Finance, and Office of Field Office Operations coordinate their efforts in reviewing cash collections controls to identify systemic weaknesses as a result of their reviews, testing, and validation.

Management Comments and OIG Analysis

We obtained written comments on a draft of this report from the Acting Director, Office of Policy and Planning, U.S. Customs and Border Protection. We have included a copy of the comments in their entirety at Appendix B. In the comments, the Acting Director concurred with two recommendations, partially concurred with one, and agreed that CBP needs to improve the monitoring of the cash collection process. We have reviewed the Acting Director's comments and made changes to the report as appropriate. The following is an evaluation of the comments provided by CBP.

In response to recommendation 1, CBP partially concurred and stated that the Office of Internal Affairs, Management Inspection Division agreed to strengthen its validation of the Self-Inspection Program. It plans to complete development of its validation protocol by August 31, 2009, and complete inspections specific to the most recent Self-Inspection Program reporting cycle by December 31, 2009. CBP also provided documentation supporting the Management Inspection Division's efforts to conduct more comprehensive inspections and sample more of each office's reported self inspection results. However, CBP did not agree to establish base lines and key indicators. We consider this recommendation resolved and open until we have received CBP's validation inspection protocol to ensure it is fully responsive to our recommendation.

The Acting Director concurred with recommendation 2. The Office of Finance drafted guidelines for the ports to use in performing cash collection operation reviews and included them in the update to the Cash Collections and Deposits Handbook, which is now under review. These guidelines will be issued as part of the new Cash Collections and Deposits Handbook by October 30th, 2009. As a result, this recommendation will remain resolved and open until we have reviewed the guidelines to ensure they meet the intent of our recommendation.

The Acting Director concurred with recommendation 3. The Office of Finance will identify tests of effectiveness on key controls for the collection and deposit process. The identification of these controls will be coordinated with other offices to incorporate the findings from any additional internal reviews that they have performed, and will be completed by March 31, 2010. We consider this recommendation to be resolved and open. The recommendation will remain open until we have reviewed the results of CBP's testing.

Appendix A
Purpose, Scope, and Methodology

The objective of our audit was to determine whether the design and implementation of CBP's internal controls related to the cash collection process were sufficient to ensure full accountability of collections and that deposits were safeguarded. Specifically, we reviewed CBP's policies, procedures, and processes for receipting, storing, transporting, recording, and depositing cash collections.

We performed our audit at CBP headquarters in Washington, DC, the Revenue Division in Indianapolis, Indiana, and field offices and ports of entry in Chicago, Illinois; Laredo, Texas; and Boston, Massachusetts.

We conducted interviews with officials to obtain an understanding of the cash collections process and reviewed all relevant agency policies, procedures and documents, including nationwide results of one full cycle of self-inspection worksheets from CBP's field offices. Additionally, consistent with our objective, we reviewed the design of mechanisms for overseeing the cash collection process. However, we did not conduct substantive testing of cash collection transactions at each port to determine whether these internal controls were working as intended.

Fieldwork was conducted between June and December 2008 according to generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix B
Management Comments to the Draft Report


U.S. Department of Homeland Security
Washington, DC 20229



**U.S. Customs and
Border Protection**

July 30, 2009

MEMORANDUM FOR RICHARD L. SKINNER
INSPECTOR GENERAL
DEPARTMENT OF HOMELAND SECURITY

FROM: Acting Director, Office of Policy and Planning 
U.S. Customs and Border Protection

SUBJECT: Response to the Office of Inspector General Draft Report Entitled,
"CBP Needs To Improve the Monitoring of the Cash Collection
Process – FOR OFFICIAL USE ONLY (FOUO)"

Thank you for providing us with a copy of the Office of Inspector General's (OIG) Draft Report entitled, "CBP Needs To Improve the Monitoring of the Cash Collection Process – FOR OFFICIAL USE ONLY (FOUO)". U.S. Customs and Border Protection (CBP) appreciates the opportunity to review the draft report and provide comments.

The report concluded that CBP cannot ensure that internal controls are working properly and that field offices are effectively managing their cash collections. However, the report contained no specific findings regarding actual cash collection control weaknesses and it does not contain any review or discussion of CBP's A-123 Internal Control Review Over Revenue, which provides a basis for CBP's Internal Control Assurance Statement. Without a review of the A-123, substantive conclusions cannot be made about internal controls.

The report discussed CBP's Self-Inspection Program (SIP) in detail but does not accurately characterize the purpose of the program. As stated in the CBP Cash Collections and Deposits Handbook, "Quality assurance is promoted through the internal controls established as part of the collection and deposit process. Compliance with those controls is tested, in part, through SIP." SIP was not developed as a control for evaluating cash collection activities or to gauge the effectiveness or adequacy of internal controls, but rather to provide a mechanism for office managers to assess levels of compliance with internal controls on a local level. On a programmatic level, national program managers can analyze the data to assess compliance and identify programmatic issues.

CBP would like to clarify that self-inspection worksheets are not submitted to headquarters as indicated in the report. Self-inspection worksheets are completed in the Self-Inspection Reporting System (SIRS), which serves as the repository of self-inspection reporting results which can be queried and extracted. The results allow CBP executive managers and national program managers to gauge the level of compliance with operational, financial, and

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Appendix B Management Comments to the Draft Report

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administrative policies and procedures, examine the issues or underlying cause of reported instances of non-compliance, and identify programmatic areas of concern that require national attention. The accuracy of self-inspection results are independently reviewed, certified, and approved by CBP managers. Features of SIRS inform CBP managers of corrective actions that are coming due or are overdue, ensuring actions are taken. When noncompliance is reported, the CBP manager must enter a corrective action and corresponding implementation date in SIRS. Subsequent self-inspections also assist in determining whether compliance has been achieved.

Lastly, the report incorrectly states that CBP does not validate all self-inspection results because of a staffing shortage. CBP would like to clarify that validating all self-inspection results is not a component of the SIP program, regardless of staffing levels.

In an effort to address the recommendations found in the draft report, please find our responses and completion dates.

Recommendation 1: Office of Internal Affairs, Management Inspection Division establish a methodology to improve its testing and validation efforts, including establishing a baseline and key indicators or trigger points to determine the number or percentage of self-inspection worksheets to be tested or validated.

CBP Response: Partially Concur. The Office of Internal Affairs, Management Inspections Division is currently strengthening its SIP Validation Program. The program will apply risk-based management principles, the analysis of self-inspection reporting results (including historical data), and input received from CBP component offices and program managers in determining the specific field offices and worksheets/worksheet questions that will be reviewed during validation inspections. The Management Inspections Divisions will complete development of its validation inspection protocol by August 31, 2009, and complete inspections specific to the most recent SIP reporting cycle by December 31, 2009.

Completion Date: December 31, 2009

Recommendation 2: Office of Finance develop guidelines for CBP Field Offices to use when conducting cash collection operations reviews

CBP Response: Concur. The Office of Finance has drafted guidelines for the ports to use in performing cash collection operations reviews and has included them in the update to the Collections and Deposits Handbook now under review. These guidelines will be issued as part of the new Collections and Deposits Handbook.

Completion Date: October 30, 2009

Recommendation 3: Office of Internal Affairs, Management Inspections Division, Office of Finance, and Office of Field Office Operations coordinate their efforts in reviewing cash collections controls to identify systemic weaknesses as a result of their reviews, testing, and validation.

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CBP Response: Concur. The Office of Finance via the A-123 Internal Control Processing, will identify Test of Effectiveness on key controls for the collection and deposit process. The identification of these controls will be coordinated with the other offices to incorporate the findings from any additional internal reviews that they have performed.

Completion Date: March 31, 2010

Thank you again for the opportunity to comment on this report. If you have any questions, please have a member of your staff contact Ashley Bush at (202) 344-2539.

Appendix C

Cash Collection Process

- Receipting

When a traveler reaches the primary checkpoint at a port of entry, CBP determines whether the traveler has proper entry documentation and has paid an entry fee or other duties. If so, the traveler may proceed through the port of entry. If not, the traveler must proceed to the cashier, remit payment, and obtain a validated entry document and a receipt. If the port of entry has Electronic Collection System machines, the Electronic Collection System validates the document by printing the transaction information on the entry form and provides the traveler with a printed receipt. If the port of entry does not have an Electronic Collection System, the cashier prepares a sequentially numbered color-coded receipt form and provides a copy to the traveler. The traveler then returns to the checkpoint where CBP confirms that the traveler paid the required fees and has a validated entry document. The traveler may then proceed through the port of entry.

- Storing

CBP stores collected money in a drop safe or under lock and key, hidden from public view. CBP deposits the money daily, unless the port of entry collects less than \$5,000 daily, whereby the money is deposited weekly, or until it reaches \$5,000.

- Transporting and Depositing

Some ports of entry serve as CBP deposit sites. CBP deposit sites count and reconcile all funds against transmittal documents, receipts, and CBP's Automated Clearing System, and then deposit the funds. A port of entry that is not a CBP deposit site can either convert collections into a money order that is mailed to a CBP deposit site, or can transfer collections through a sealed and locked money bag to a CBP deposit site.

**Appendix D
Internal and Compensating Controls**

Primary Internal Controls	Corresponding Compensating Controls
Daily reconciliation where ports of entry verify cash amounts with amounts listed in the Automatic Cash System	
Separation of duties	Verification of deposit ticket by two parties.
	Signatures by multiple parties required, except in areas with one person.
	Cashier and supervisor verification of the balance in the cash register drawer, when beginning or ending a shift with the balance.
	Preliminary and secondary checkpoints at most ports of entry.
Electronic Collection System machines	Records "no sale" and "void" transactions.
	Ability to print end-of-shift reports with detailed information regarding all transactions that occurred.
	Separate access key codes to officers with access to Electronic Cash System registers.
	Cameras to monitor officers' actions at ports of entry. Revenue Division in Indianapolis, Indiana, has the ability to monitor any Electronic Collection System register and is generally used as a helpline to assist with problems.
Deposit regulations	A deposit is made on a given day if the accumulated collections in the drop safe are more than \$5,000. (Each deposit is tracked and added to a drop safe log until the total amount reaches \$5,000.)
	Small ports of entry take money to a bank or post office to exchange for a check or money order for mailing or scanning into a paper check conversion, over-the-counter machine to deposit.
Serially numbered forms in use	Color copies are used to track transactions; yellow copies are returned to transmittal locations to verify amount transferred.
Daily collections are kept in a drop safe hidden from public view and secured by key or lock, and suspicious persons are reported to CBP management.	Drop log requires signatures from two parties whenever money is being placed in or taken from a drop safe.
	List of approved couriers with pictures are maintained in a log, along with signatures from the courier.
Deposit log and daily report of collections must be maintained for 3 years.	
Additional monitoring	Self-Inspection Program
	Random checks of traffic patterns (identify vehicles travelling at the same time of day or during the same officer's shift). Also, required shift changes at the ports of entry, so travelers are not able to determine which officers are on duty at any particular time.
	Quarterly and biannual port profiles to show patterns and volumes of transactions and traffic.
Hiring and training requirements	Officers must complete integrity/ethics training and security background investigation, and are subject to random urine testing.

CBP Needs To Improve the Monitoring of the Cash Collection Process

Appendix E
Major Contributors to This Report

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Appendix F
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