



LarryF
Fisher/RTP/USEPA/US
06/16/2008 10:09 AM

To Holly Douglas/DC/USEPA/US@EPA
cc Kelvin Whyms/DC/USEPA/US@EPA, Richard
Balzer/DC/USEPA/US@EPA, Teresa
Glasgow/RTP/USEPA/US, Suty
bcc
Subject Re: SUSF table, []

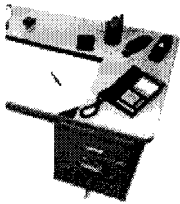
Hi Holly,

I have explained this issue to EPA's management and the IG auditors since 1997 (when I took over this process). Apparently, this information has not filtered down to the troops. The issue is that the PMO's are tasked with recording their decals on the SUSF table within a designated amount of time. From a Finance perspective, I cannot process those items on the SUSF table until those decals (relating to specific purchase orders and contracts) are FULLY PAID. The accounting logic is that depreciation is based upon the total cost (and the amount paid). The fallout is that items that appear on the SUSF table may remain on that table for a very long time. As an example, decal A52578 included activity (since 1997) and was not FULLY PAID in the amount of \$3,854,555.00 until eleven years AFTER it was placed on the SUSF table. While this is a rare exception (eleven years), it is not uncommon to have decals on the SUSF table for six months to a year, and even longer.

The current process of contacting the PMO's (and me) involves a lot of everyone's time with no benefit to anyone. Unfortunately, because this is a manual process (with the illusion of automated American Management System reports), there are no accounting controls and an infinite number of accounting deficiencies (that I have also reported to EPA's management since 1997). Under the current scenario, there is no way of knowing which decals on the SUSF table are legitimate or not; the only recourse is to rely solely upon the accountant that performs the monthly reconciliation. I agree this is not a good situation but "manual processes" are typically labor intensive and, thus, lack basic accounting safeguards. If you, Kevin, or Rich have any suggestions, please let me know. Thanks.

Larry

Holly Douglas/DC/USEPA/US



Holly Douglas/DC/USEPA/US
06/13/2008 04:06 PM

To LarryF Fisher/RTP/USEPA/US@EPA
cc Kelvin Whyms/DC/USEPA/US@EPA, Richard
Balzer/DC/USEPA/US@EPA
Subject Re: SUSF table, []

Hi Larry,

Kelvin Whyms on the Financial Systems Staff was tasked with cleaning up the SUSF table of outstanding transactions since IFMS no longer automatically purges the system after 30 days. He asked me why those FA documents had been on the table so long, so I emailed the property officers on that list asking if they needed help to finish processing their documents. May Fong and Suty Cameron responded to me saying the same thing that you have said- they are waiting for the property to be paid for. I have let Kelvin know that this was the issue. Is there any reason why the property is taking so long to be paid for? Is there a possibility that they might be leased items?

Thanks,
Holly

LarryF Fisher/RTP/USEPA/US



LarryF
Fisher/RTP/USEPA/US
06/12/2008 01:31 PM

To Holly Douglas/DC/USEPA/US@EPA
cc Suty Cameron/COR/USEPA/US@EPA, Teresa
Glasgow/RTP/USEPA/US
Subject SUSF table,

Hi Holly,

Could you please forward this email on to whoever is initiating this process regarding contacting PMO's etc regarding this SUSF table clean up. The majority of my calls are regarding items that have not been paid and I cannot process. This effort cause a lot of unnecceary work for everyone and accomplishe nothing. Who can I speak to regarding this issue. Thanks.

Larry