



UNITED STATES GOVERNMENT PRINTING OFFICE
OFFICE OF THE INSPECTOR GENERAL

memorandum

DATE: June 12, 2001

REPLY TO:
ATTN OF: Inspector General

SUBJECT: Report on Improving the Controls over GPO's Travel Program

To: Public Printer

The Office of Inspector General (OIG) has completed a performance audit on evaluating the travel controls, procedures, and accountability of the Government Printing Office's (GPO) Travel Program. The audit was conducted from March through November 2000. We found that overall the Director's¹ Administrative Services Group and the Comptroller's General Examination and Support Section were processing travel orders, travel advances, and travel vouchers accurately, timely, and in compliance with laws and regulations in the first 6 months of Fiscal Year 2000.

However, opportunities exist to improve the internal controls to provide reasonable assurance and safeguards to: (1) issue and process fewer and smaller travel advances; (2) reduce the overpayment of travel expenses on GPO's travel vouchers; and (3) monitor Government credit card charges for personal use, as directed by GPO Publication 815.1B *Travel Regulations* and GPO Instruction 825.18A *Internal Control Program*.

The audit identified 6 findings and made 12 recommendations to strengthen GPO's policy on travel and to accomplish GPO's mission more effectively and economically. The Director, Administrative Support, agreed with four of the six recommendations that were addressed to him and has begun taking corrective action. (See Appendix VII.) The OIG, however, believes that the implementation of the other two recommendations will allow the processing of fewer and smaller travel advances as a result of the easy access of cash from ATM machines with a Government credit card.

¹ The Director of the Office of Administrative Support

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The Comptroller agreed with four of the six recommendations that were addressed to him and has begun taking corrective action. (See Appendix VIII.) The OIG, however, believes that the implementation of the other two recommendations will: (1) reduce the number of future, outstanding travel advances; and (2) make the Travel Advance Subsidiary Record an effective tool to monitor the timely submission of travel vouchers on outstanding travel advances.

Mr. Joseph Verch, Supervisory Auditor, Mr. Rod Dahl, Supervisory Auditor, and Ms. Michele Anderson, Auditor-in-Charge, conducted this audit.

I appreciate the cooperation and courtesies extended during the audit by the officials and staff of the Office of Administrative Support and the Comptroller.

ROBERT G. ANDARY

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GPO'S TRAVEL PROGRAM
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**U.S. Government Printing Office
Office of the Inspector General
Office of Audits**

**REPORT ON IMPROVING THE CONTROLS OVER
GPO'S TRAVEL PROGRAM**

RESULTS IN BRIEF

Our audit determined that, in all material respects, controls, procedures and accountability are adequate in GPO's Travel Program. Overall, travel claims were liquidated timely, the travel advance subsidiary records were accurately and timely maintained, and the program is generally in compliance with applicable laws, regulations, policies and procedures. Procedures for issuing travel advances, credit cards and ensuring timely repayment are generally effective.

Opportunities exist, however, for the Director's Administrative Services Group and the Comptroller's General Examination and Support Section to improve the internal controls that provide reasonable assurance and safeguards to:

- (1) Issue and process fewer and smaller travel advances;
- (2) Reduce the overpayment of travel expenses on GPO's travel vouchers;
and
- (3) Monitor Government credit card charges for personal use, as directed by GPO Publication 815.1B *Travel Regulations* and GPO Instruction 825.18A *Internal Control Program*.

The OIG made 12 recommendations to the Director and the Comptroller to strengthen the following 6 internal control weaknesses:

1. Travel advances, totaling \$3,910, were authorized to four employees with Government credit cards;
2. Additional travel advances were issued to four employees with overdue, outstanding travel advances totaling \$696;
3. Fifteen outstanding travel advances, totaling \$5,767, were received 1–9 months late to process;
4. Seven employees were overpaid \$527 traveling to and from the airport;

5. An employee was overpaid at least \$239 to use a personal vehicle instead of common carrier transportation; and
6. Nine employees made 65 credit card charges, totaling \$4,317 for personal use during this 6-month period.

BACKGROUND

GPO's Travel Program was developed and implemented by the Director's Administrative Services Group from the Federal Travel Regulations and was published in GPO Publication 815.1B *Travel Regulations*. GPO's policy on travel is that officials shall authorize only travel that is necessary to accomplish GPO's mission effectively and economically.

The Administrative Services Group's Travel Specialist issued 389 travel orders in Fiscal Year 2000 and authorized 35 travel advances in the first 6 months of Fiscal Year 2000. The Travel Specialist also monitors the monthly Government Credit Card Report from the contractor to ensure that charges were incurred in conjunction with official travel. If not, a memorandum is sent to the employee about the charges and as a reminder about using the Government credit card in accordance with GPO Instructions. The employee with a Government credit card is billed directly and is liable for all charges incurred.

In the first 6 months of Fiscal Year 2000, the Comptroller's General Examination and Support Section processed 35 travel advances, totaling \$13,930, and 382 travel vouchers, totaling over \$200,000. The General Examination and Support Section's Voucher Examiner uses the Travel Advance Subsidiary Record to track outstanding travel advances and to notify employees with outstanding travel advances.

OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of this performance audit was to evaluate travel controls, procedures, and accountability in GPO's Travel Program. The OIG examined the timely liquidation of travel claims, the maintenance and accuracy of the travel advance subsidiary record, and the compliance with applicable laws, regulations, policies, and procedures. In addition we evaluated the effectiveness of GPO's procedures for issuing travel advances, credit cards, and obtaining timely repayment.

As part of the audit, the system of internal controls was examined and a general testing of key controls was conducted to evaluate their appropriateness and effectiveness. Significant weaknesses identified by this testing are described in the Findings and Recommendations section of this report.

We conducted this audit during the months of March through November 2000² in accordance with generally accepted Government auditing standards.

We reviewed:

- Federal Travel Regulations System, 41 CFR Part 301 to identify the policies and procedures by Federal civilian employees on temporary duty travel;
- GPO Instruction 105.1B *Organization and Functions of the Government Printing Office* to identify the organization of the GPO and the major functions assigned within principal units;
- GPO Instruction 445.19 *Debt Collection Procedures* to identify policies and procedures pertaining to the collection of debts owed to GPO and to the United States;
- GPO Instruction 450.1A *Charging Customer Agencies for Travel Expenses, Special Labor, and Parking Fees* to identify policies and procedures for charging travel expenses, special labor, and parking fees incurred by the Office directly to printing and binding jackets;
- GPO Instruction 815.1B *Travel Regulations* to identify the policy and procedures governing all employees and other persons who travel for the GPO;

² The audit on the Administrative Services Group's responsibilities did not begin until July 20, 2000, at the request of the Director, because of two unfilled positions in the Administrative Services Group and to allow for the transition of a new Travel Management Center.

- GPO Instruction 815.3B *Charge Cards Issued for Travel and Transportation Expenses* to identify policies and procedures for the issuance and use of contractor issued charge cards;
- GPO Notice 815.30 *Travel Policies and Procedures* to identify policies and procedures in making travel reservations;
- GPO Notice 815.31 *Compliance with GPO Travel Regulations* to identify policies and procedures regarding filing reimbursement claims;
- GPO Notice 815.33 *Preparation of Travel – Related Forms* to identify policies and procedures regarding preparation of travel – related forms;
- GPO Notice 815.34 *Charge Cards for Official Travel* to identify policies and procedures regarding a change in the card vendor;
- GPO Notice 815.35 *Charge Cards for Official Travel* to identify changes in the Federal Travel Regulations pertaining to payment by the Government of expenses connected to official travel; and
- US Code: Title 5, Section 5705 to identify policies and procedures regarding advancements and deductions to an employee for per diem or mileage allowances.

The audit team performed the following:

- Reviewed all 35 travel advances that were issued from October 1, 1999, through March 31, 2000, and totaling \$13,930, to determine whether internal controls were adequate and GPO Instructions and Publications were followed;
- Reviewed a sample of 32³ of 382 travel vouchers that were issued from October 1, 1999, through March 31, 2000, to determine whether internal controls were adequate and GPO Instructions and Publications were followed;
- Reviewed the *Monthly Credit Card Report* from the contractor from October 1, 1999, through March 31, 2000, to determine whether internal controls were adequate and GPO Instructions and Publications were followed;

³ A random sample of 20 travel vouchers and a judgmental sample of 12 travel vouchers that were over \$2,000 were reviewed.

- Reviewed a random sample of 39⁴ of 389 travel orders that were issued in Fiscal Year 2000 to determine the appropriate approval, object classification, and type;
- Reviewed prior OIG audit reports and recommendations; and
- Interviewed Office of Administrative Support and Comptroller personnel on travel controls, procedures, and accountability in GPO's Travel Program.

⁴ A random sample of 19 of 191 blanket travel orders and a random sample of 20 of 198 temporary duty travel orders were reviewed.

FINDINGS AND RECOMMENDATIONS

CHAPTER I. TRAVEL ADVANCES

Chapter I reports three findings identified as significant weaknesses in the internal controls over the Travel Program's assets from a review of 35 travel advances issued from October 1, 1999, through March 31, 2000, totaling \$13,930: (1) unnecessary travel advances, totaling \$3,910, were authorized to four employees with Government credit cards; (2) additional travel advances were issued to 4 employees with overdue, outstanding travel advances totaling \$696; and (3) 15 outstanding travel advances, totaling \$5,767, were received 1–9 months late to process. Seven recommendations are made to the Director and the Comptroller to strengthen these internal control weaknesses.

I-1. AUTHORIZING UNNECESSARY TRAVEL ADVANCES

FINDING

An OIG review of the 35 travel advances issued in the first 6 months of Fiscal Year 2000 found that the Travel Specialist authorized unnecessary travel advances, totaling \$3,910, to 4 employees who also have Government credit cards. Government credit cards were issued, in part, to reduce the necessity and expense of issuing travel advances to GPO employees who were required to travel frequently on official business. Government credit cards are issued to employees with blanket travel orders or who travel two or more times a year. Employees with Government credit cards are authorized travel advances in accordance with Chapter 1-14b of GPO Publication 815.1B:

“When an employee has been issued a charge card for travel, the card itself should be viewed as a substitute for a cash advance. Therefore, the amount of any additional cash advance to the employee shall be restricted. Cash advanced as a supplement to the charge card shall be limited to no more than \$25 per day....”

The Travel Specialist stated that new guidelines from the General Services Administration on travel advances for employees with a Government credit card are now being followed, since the current GPO Publication 815.1B, dated July 1989, is 11 years old. Presently, travel advances are limited to meals and incidental expenses (M&IE) allowed per travel day. In addition, M&IE must total at least \$100 before any travel advance is authorized.

The OIG found:

- An employee (Employee A) received 80 percent of the per diem, instead of the M&IE allowance, because, the employee had not activated his/her Government credit card. At a February 21, 2001, meeting, the Director, Office of Administrative Support, stated that the Travel Specialist made a management decision to authorize the employee the additional travel advance of \$310 and that he concurred with that decision.

A	B	C	D	E	F	G	H
No.	TRAVEL ADVANCE #	Employee	TRAVEL ADVANCE \$	DATES OF TRAVEL	DAYS OF TRAVEL	AUTHORIZED ADVANCE	ADVANCE QUESTIONED (D – G)
01	4010	A	\$520	11/09 - 11/15/99	5	\$210 ⁵	\$310

- Three SuDocs Librarians received travel advances totaling \$3,600. The three Librarians received a lump sum of \$1,200 each for M&IE allowances at the beginning of the calendar year for travel related to inspecting depository libraries, consulting with documents librarians, and speaking at meetings. However, after every trip, the Librarians would complete a travel voucher and receive reimbursements for all allowable expenses, including M&IE. At the end of the year, the Librarians repay GPO the \$1,200 that was advanced and reapply for another \$1,200 travel advance for the following year.

A	B	C	D	E
No.	TRAVEL ADVANCE #	Employee	TRAVEL ADVANCE \$	DATES OF TRAVEL
01	4011	B ⁶	\$1,200	01/01 – 12/31/00
02	4012	C ⁷	1,200	12/99 – 12/30/00
03	4018	D ⁸	1,200	02/01 – 09/30/00
Totals			\$3,600	

The Chief, SuDocs Depository Services Staff, stated that the \$1,200 travel advance has been given to the Librarians for quite some time. The Chief stated that travel vouchers are not always processed quickly enough for employees to pay credit card bills timely. The \$1,200 is used for meals at restaurants, especially fast-food places, where credit cards are not accepted. In fact, the Chief is about to request a similar \$1,200 travel advance.

⁵ The M&IE was \$42 a day times 5 travel days = \$210.

⁶ Employee B made one travel trip for the year with M&IE totaling \$498.

⁷ Employee C made 4 travel trips for the year with MI&E averaging \$458 per trip.

⁸ Employee D made 5 travel trips for the year with MI&E averaging \$260 per trip

We found that the Librarians are being reimbursed for travel expenses after every trip in a timely manner when vouchers are submitted in accordance with GPO Instructions. Therefore, the \$1,200 travel advance is unnecessary, and constitutes an interest-free annual loan to these employees.

Presently, there are at least six GPO employees involved in this travel advance process:

1. The traveler who completes Standard Form 1038 *Advance of Funds-Application and Account* to request a travel advance;
2. The traveler's supervisor who approves the travel advance;
3. The Administrative Services Group's Travel Specialist who authorizes the travel advance amount;
4. The Comptroller's Voucher Examiner who assigns a travel advance number;
5. The Comptroller's Chief, Examination & Billing Branch, who certifies the travel advance for payment; and
6. The Comptroller's Disbursing Officer who prepares a check in the amount of the travel advance for the traveler.

Employees with Government credit cards are given PIN numbers that allow access to ATMs for cash advances. While some employees have used their Government credit card to obtain cash advances at ATMs, the four employees identified above requested travel advances instead. While ATMs usually add a service fee of about \$1.50 for each transaction, this service fee is less than the salary expenses for the time the six employees are involved in the travel advance process.

At a February 21, 2001, meeting, the Director, Administrative Support, stated that a management decision has been made to continue to authorize SuDocs Librarians the annual \$1,200 travel advances and to discontinue the use of the Government credit card at the ATM machines. The Director stated that the decision was made because GPO employees cannot act responsibly with a Government credit card at ATM machines, and any unauthorized use would hurt GPO's reputation as a Government agency.

By not allowing GPO employees to use the cash advance feature of the Government credit card the Director is creating additional work for the GPO employees involved in the travel advance process including the Director's Administrative Services Group, which currently has two staff vacancies. Authorizing annual \$1,200 travel advances to selected SuDocs Librarians, also contributes to the workload, but more importantly, gives the appearance that GPO's travel regulations are not applied equally to all travelers. Such policies do not accomplish GPO's mission in the most effective and economical manner.

RECOMMENDATIONS

The Director, Administrative Support, should promote the use of Government credit cards by:

- Not authorizing travel advances for employees with Government credit cards (activated and not activated) and requiring the use of credit cards for all cash advances to these employees (0105-01);
- Discontinuing the annual \$1,200 travel advances for SuDocs Librarians (0105-02); and
- Updating GPO Publication 815.1B *Travel Regulations* dated July 1989 with the current General Services Administration's guidelines and GPO Notices on travel advances for GPO employees with a Government credit card (0105-03).

MANAGEMENT COMMENTS

The Director, Administrative Support, agreed with Recommendation #0105-3 and commented that "We are currently beginning the process of *revising* the Publication. However, due to insufficient staffing, it is not possible to assign an employee full time to this task." For Recommendations #0105-01 and #0105-02, the Director disagreed and commented that "...the lack of management control, we fail to see the benefit of authorizing ATM cash advances." The Director will allow SuDocs librarians to continue to receive the annual \$1,200 travel advances, because the librarians "...travel under unusual circumstances and to remote locations." (See Appendix VII.)

OIG'S RESPONSE

The OIG believes that if the Director improved management controls on monitoring Government credit card usage, then ATM cash machines located within GPO and at airports would be more economical to use than the time expended by six GPO employees involved in the travel advance process.

I-2. LIQUIDATING OUTSTANDING TRAVEL ADVANCES BEFORE ISSUING NEW TRAVEL ADVANCES

FINDING

The Comptroller's General Examination and Support Section did not ensure that GPO employees had liquidated overdue, outstanding travel advances before issuing new travel advances, contrary to Chapter 1-14.a of GPO Publication 815.1B.

“...No advance will be approved if the traveler has not made an accounting of all prior travel advances.”

An OIG review found that of the 35 travel advances issued from October 1, 1999, through March 31, 2000, 4 were issued to employees who already had overdue, outstanding travel advances totaling \$696. The Chief authorized additional travel advances of \$632 to four employees; two of whom were already 2 and 4 months overdue in paying previous travel advances. These four employees had sufficient time between travel periods to submit the required travel vouchers.

A	B	C	D	E	F	G	H
No.	TRAVEL ADVANCE #/EMPLOYEE	TRAVEL ADVANCE \$	TRAVEL ADVANCE RECD	DATES OF TRAVEL	TRAVEL VOUCHER DUE	TRAVEL VOUCHER RECD	MONTHS OVERDUE (D-F)
01	4004/Employee A	\$230 ⁹	10/15/99	10/24 – 10/28/99	11/04/99	02/25/00	2
	4014/Employee A	168 ¹⁰	01/06/00	01/14 – 01/18/00	01/25/00	02/25/00	
02	4003/Employee B	\$164 ⁹	10/15/99	10/18 – 10/19/99	10/26/99	07/27/00	4
	4024/Employee B	212 ¹⁰	03/03/00	03/07 – 03/08/00	03/15/00	07/27/00	
03	4022/Employee C	\$200 ⁹	03/03/00	03/07 – 03/09/00	03/16/00	04/03/00	.5
	4034/Employee C	126 ¹⁰	03/30/00	04/11 – 04/13/00	04/20/00	04/26/00	
04	4023/Employee D	\$102 ⁹	03/02/00	03/07 – 03/09/00	03/16/00	04/04/00	.5
	4035/Employee D	126 ¹⁰	03/30/00	04/11 – 04/13/00	04/20/00	04/27/00	

The General Examination and Support Section did not follow procedures outlined in GPO Publication 815.1B to ensure that all prior travel advances were paid before new advances were issued. This finding was also reported in OIG Audit Report Number 90-24, dated March 16, 1990.

⁹ These are the 4 outstanding travel advances, totaling \$696.

¹⁰ These are the 4 additional travel advances, totaling \$632, that were authorized.

RECOMMENDATIONS

The Comptroller should ensure that the Chief, General Examination and Support Section, follows the procedures that are outlined in Chapter 1-14a of GPO Publication 815.1B to ensure that all overdue, outstanding travel advances are liquidated before new travel advances are issued (0105-04)¹¹.

MANAGEMENT COMMENTS

The Comptroller disagreed with Recommendation #0105-04 and commented that the new revision of GPO Publication 815.1B "...will not require the liquidation of outstanding travel advances before new travel advances are issued. The new revision will require that outstanding travel advances be liquidated within a reasonable timeframe." (See Appendix VIII.)

OIG'S RESPONSE

The Comptroller should state a specific timeframe for the timely liquidation on future outstanding travel advances. For example, some employees were 1-9 months late in liquidating their travel advances.

¹¹ A similar OIG audit recommendation was made in OIG Audit Report Number 90-24 (9024-4).

I-3. OUTSTANDING TRAVEL ADVANCES

FINDING

The General Examination and Support Section did not take timely corrective action to recover 32 of 35 outstanding travel advances, totaling \$11,394, that were issued in the first 6 months of Fiscal Year 2000, contrary to GPO Publication 815.1B:

“Repayment of advances. An employee who has received an advance of funds is required to submit a Travel Voucher within 5 working days after completion of travel.” (Chapter 1-14e)

“...If the employee has been issued a travel advance and has not submitted a claim within the timeframe specified, the travel advance will be recovered from the employees salary due starting on the next scheduled payday.” (Chapter 3-09d1)

The OIG review of the 32 outstanding travel advances found that GPO employees submitted travel vouchers from 1–189 working days past the 5-working day timeframe. (See Appendix II.) A further review showed that 15, or 47 percent, of the 32 outstanding travel advances, totaling \$5,767, were received 1–9 months late. (See Appendix III.)

The Comptroller’s General Examination and Support Section identifies outstanding travel advances from the Travel Advance Subsidiary Record. However, since the Record does not include the dates of employee travel, the Record is an ineffective tool for monitoring the timely submission of travel vouchers on outstanding travel advances. Without the travel dates, the Voucher Examiner did not know when travel vouchers were due or when to start recovering the outstanding travel advances in accordance with GPO Publication 815.1B.

In Audit Report Number 90-24, *Controls over the Accounting, Monitoring and Collecting of Travel Advances Need Immediate Attention*, dated March 16, 1990, the Comptroller agreed to notify GPO employees with outstanding travel advances in writing and to monitor future travel advances to ensure timely repayment in accordance with GPO Instructions and the Debt Collection Act of 1982.

Instead, the Voucher Examiner looks for an employee’s name to appear on the monthly Travel Advance Subsidiary Record at least two months in a row. If it does, the Voucher Examiner telephones the employee to remind him to submit his travel voucher. After two telephone calls, the Voucher Examiner refers the outstanding travel advances to the Chief, General Examination and Support

Section, for further action. The Chief telephones the employee and if the situation is not resolved, the employee's supervisor is called. If it is still not resolved, the Chief submits paperwork to the Payroll Section to have the outstanding travel advance deducted from the employee's salary.

However, the Chief could not provide documentation for any telephone calls that he made to employees or their supervisors, or for the paperwork provided to Payroll on the 32 outstanding travel advances. In addition, the Chief stated that he does not like to refer any travel advances to Payroll, because GPO usually owes the employees more for the Government travel than what the employees owe GPO for the travel advances. Therefore, the Chief believes his actions are saving GPO money.

However, this does not take into account that Government travel is sometimes cancelled. Moreover, GPO Instruction 825.18A "Internal Control Program" standards 2 and 7 respectively state:

"Management controls must provide reasonable assurance and safeguards to protect assets against waste, loss, unauthorized use, and misappropriation." (Standard 2)

"Transactions should be promptly recorded, properly classified, and accounted for in order to prepare timely accounts and reliable financial and other reports." (Standard 7)

The unwritten policy of the Voucher Examiner and the Chief to continue to contact the employee and the supervisor, contrary to GPO Publication 815.1B, contributed to the 32 employees averaging 33 working days past the 5-working days to submit travel vouchers. As a result, reimbursements of 32 travel advances, totaling \$11,394, continued to exist when employees were not contacted timely and prompt collection efforts were not enforced. This finding was also reported in OIG Audit Report Number 90-24, dated March 16, 1990.

RECOMMENDATIONS

The Comptroller should ensure that the Chief, General Examination and Support Section:

- Establishes written standard operating procedures regarding the monitoring and collecting of outstanding travel advances that are consistent with GPO Publication 815.1B (0105-05)¹²;

¹² Similar OIG audit recommendations were made in OIG Audit Report Number 90-24 (9024-2 and 9024-6).

- Redesigns the Travel Advance Subsidiary Record to include travel dates so that it can be an effective tool to monitor the timely submission of travel vouchers on outstanding travel advances (0105-06)¹³; and
- Provides written notices to all employees, including any former GPO employees, with current outstanding travel advances to submit their travel vouchers or repay their travel advances immediately, or action will be taken to collect those travel advances in accordance with GPO Instruction 815.1B (0105-07)¹⁴.

MANAGEMENT COMMENTS

The Comptroller agreed with Recommendations #0105-05 and #0105-7. For Recommendation #0105-06, the Comptroller disagreed and commented that “The report is a monthly report and it already contains the date of the travel advance. This is sufficient data for the monitoring of travel advances.” (See Appendix VIII.)

OIG’S RESPONSE

The OIG audit report showed that having only the date of the travel advance is not sufficient data to monitor travel advances when 32 of the 35 travel advances issued in the first 6 months of Fiscal Year 2000 were 1-189 working days past the 5-working day timeframe. The OIG believes that travel dates should be included in the monthly Travel Advance Subsidiary Record to assist the Voucher Examiner in better monitoring future, outstanding travel advances.

¹³ A similar OIG audit recommendation was made in OIG Audit Report Number 90-24 (9024-5).

¹⁴ Similar OIG audit recommendations were made in OIG Audit Report Number 90-24 (9024-1 and 9024-8).

CHAPTER II. TRAVEL VOUCHERS

Chapter II reports on two significant weaknesses in the internal controls over the Travel Program's assets. Our review of 32 sampled travel vouchers issued from October 1, 1999, through March 31, 2000, disclosed that: (1) seven employees were overpaid \$527 traveling to and from the airport; and (2) an employee was overpaid at least \$239 to use a personal vehicle instead of common carrier transportation. Four recommendations are made to the Comptroller and to the Director to strengthen these internal control weaknesses.

II-1. TRAVEL EXPENSES TO AND FROM THE AIRPORT

FINDING

The Comptroller's General Examination and Support Section authorized GPO employees to receive travel expenses charged to and from the airport over the maximum allowed of \$70, contrary to Chapter 3 of GPO Publication 815.1B.

"...GPO has placed a monetary limit on taxi fares to and from common carrier terminals of \$35 inclusive of tip." (Chapter 3-01.c2(c)(1))

"The fee for parking an automobile at a common carrier terminal or other parking area while a traveler is away from their official station shall be allowed only to the extent that the fee plus the allowable reimbursement to and from the terminal or other parking area does not exceed the estimated cost for use of a taxicab to and from the terminal under the provisions of 3-01c3." (Chapter 3-03.b3(d))

An OIG review of the 32 sampled travel vouchers from October 1, 1999, through March 31, 2000, found that 16 employees charged travel expenses totaling \$1,243 to and from the airport. (See Appendix IV.) A review of those 16 travel vouchers revealed that 7 employees had charged over the maximum allowed of \$70, contrary to GPO Publication 815.1B. The overcharges amounted to \$527 that was billed to customer agencies for press-sheet inspections performed. When GPO's surcharge of 6 percent is added to that overcharge, the customer agencies' total overcharge amounted to \$559 (\$527 X 6%).

A	B	C	D	E	F	G	H	I
No.	Voucher No.	Travel To	Travel From	Parking Expenses	Total Expenses	Maximum Allowed	Difference (F – G)	Jacket No.
1	00935	\$4.65	\$4.96	\$88.00	\$97.61	\$70.00	\$27.61	443-749
2	00780	17.05	17.05	160.00	194.10	70.00	124.10	459-405
3	00873	10.85	10.85	160.00	181.70	70.00	111.70	443-749
4	00118	7.13	7.13	60.00	74.26	70.00	4.26	452-104
5	01267	5.20	5.20	166.25	176.65	70.00	106.65	443-749
6	00559	4.96	4.96	165.00	174.92	70.00	104.92	445-098
7	00509	13.95	13.95	90.00	117.90	70.00	47.90	446-968
Totals							\$527.14	

The General Examination and Support Section should follow the procedures outlined in GPO Publication 815.1B to ensure that future reimbursements for travel expenses to and from the airport do not exceed the maximum allowance of \$70. In addition, GPO employees need to be reminded of the maximum allowance for travel expenses to and from the airport.

In separate meetings on October 19, 2000: (1) the Chief, General Examination and Support Section, agreed that future reimbursements for travel expenses to and from the airport would not exceed the maximum allowance of \$70; and (2) the Director, Administrative Support, agreed that a written reminder would be given to GPO employees on the maximum allowance for travel expenses to and from the airport.

However, at a February 21, 2001, meeting, the Director disagreed with the Finding and stated that GPO employees charging travel expenses to a customer agency, should be allowed to received over the maximum allowed of \$70 to and from the airport. The Director stated that the customer agency will pay the additional travel expenses, because the GPO employee is needed at the contractor's site as quickly as possible. This is contrary to GPO Publication 815.1B.

Yet, the mere fact that a customer agency is reimbursing GPO for the travel expense should not excuse GPO from attempting to minimize the costs of the services that GPO provides. Without more justification, GPO should refrain from charging the customer agencies more that GPO itself is willing to pay for the travel of GPO employees.

In addition to contradicting GPO Publication 815.1B, allowing employees travel expenses over the maximum of \$70 to and from the airport when a customer agency is reimbursing GPO is not accomplishing GPO's objectives in serving customer agencies effectively, efficiently, or protecting Government assets.

RECOMMENDATIONS

The Comptroller should require the Chief, General Examination and Support Section, to ensure that all-future reimbursements for travel expenses to and from the airport do not exceed the maximum allowance of \$70, as stated in GPO Publication 815.1B (0105-08).

The Director, Administrative Support, needs to remind GPO employees of the maximum allowance for travel expenses to and from the airport (0105-09).

MANAGEMENT COMMENTS

The Comptroller agreed with Recommendation #0105-08. (See Appendix VIII.)
The Director, Administrative Support, agreed with Recommendation #0105-09 and commented that a GPO Notice will be issued on the maximum allowance for travel expenses to and from the airport. (See Appendix VII.)

II-2. USING PERSONAL VEHICLE INSTEAD OF COMMON CARRIER TRANSPORTATION

FINDING

A review of 32 sampled travel vouchers submitted from October 1, 1999, through March 31, 2000, showed that 10 employees used their personal vehicle instead of common carrier transportation. Chapter 3-01b2 of GPO Publication 815.B allows the use of an employee's personal vehicle instead of common carrier transportation, as long as the expenses are advantageous to the Government:

“Travel on official business shall be by the method of transportation which will result in the greatest advantage to the Government, cost and other factors considered. In selecting a particular method of transportation to be used, consideration shall be given to energy conservation and to the total cost to the Government, including costs of per diem, overtime, lost work time, and actual transportation costs. Additional factors to be considered are the total distance of travel, the number of points visited, and the number of travelers. The provisions of 5 U.S.C. 5733 require that, `The travel of an employee shall be by the most expeditious means of transportation practicable and shall be commensurate with the nature and purpose of the duties of the employee requiring such travel.”

However, OIG auditors found that 1 of the 10 employees used his personal vehicle to travel 845 miles each way (1,690 miles total) from Troy, Illinois to Washington, D.C. and claimed \$239 - \$263 more than if common carrier transportation had been used.

A	B	C	D	E	F	G
Airport	Dates of Travel	Mileage Claimed	Parking Claimed	Total Claimed	Air Travel \$	Difference (E – F)
Dulles	10/12 – 10/15/99	\$549	\$45	\$594	\$355 ¹⁵	\$239
National	10/12 – 10/15/99	\$549	\$45	\$594	\$331 ¹⁵	\$263

This additional payment to the employee is also contrary to Chapter 3-01b4 of GPO Publication 815.1B:

“When an employee uses a privately owned conveyance as a matter of personal preference and such use is compatible with the performance of official business, although not determined to be advantageous to the Government under 3-01b3(c), such use may be authorized or approved by the approving official provided that reimbursement is limited in accordance with the provisions of 3-03.”

¹⁵ A Travel Agent for Embassy Travel Service provided the air travel costs on October 23, 2000. Ground transportation costs to and from the airports were not included.

In other words, the most the employee should have been paid was the cost of the common carrier transportation. However, there were no internal controls in place to ensure this, contrary to Standard 2 of GPO Instruction 825.18A, because:

- The employee had a blanket travel order, and the Travel Specialist, who would normally review the most advantageous mode of transportation on regular travel orders, would not know that this employee was on travel; and
- The Comptroller's Voucher Examiner did not know what the cost of an airplane ticket from Troy, Illinois to Washington, D.C. would cost when reviewing the employee's travel voucher.

In addition, the traveler's blanket travel order requires the more advantageous mode of transportation to the Government be used. Ordinarily, one would not consider driving 845 miles each way by personal vehicle to be the most expeditious means of transportation. Internal controls need to be developed to ensure that the cost to the Government is not more than the most advantageous mode of transportation, as prescribed by GPO Publication 815.1B. This would include the Comptroller's Voucher Examiner closely monitoring future travel claims on the use of personal vehicles as a substitute for common carrier transportation.

RECOMMENDATION

The Comptroller should ensure that the Chief, General Examination and Support Section, closely monitors future travel claims on the use of personal vehicles as a substitute for common carrier transportation (0105-10).

MANAGEMENT COMMENTS

The Comptroller agreed with Recommendation #0105-10. (See Appendix VIII.)

OIG'S RESPONSE

The OIG had originally recommended to the Director, Administrative Support, to remind employees to use the mode of transportation that is most advantageous to the Government as prescribed by GPO Publication 815.1B (11). The Director disagreed with the recommendation and commented that a reminder was not necessary because the OIG found only 1 violation from the review of 32 travel vouchers sampled. (See Appendix VII.) The OIG concurs with the Director's comments and has dropped that recommendation in the final audit report.

CHAPTER III. GOVERNMENT CREDIT CARDS

Chapter III reports one finding as a weakness in the internal controls over the Travel Program's assets from a review of the Monthly Credit Card Report from the contractor from October 1, 1999, through March 31, 2000. Two recommendations are made to the Director to strengthen this internal control weakness that allowed 9 employees to make 65 credit card charges, totaling \$4,317, for personal use during this 6-month period.

III-1. MONITORING GOVERNMENT CREDIT CARD CHARGES FOR PERSONAL USE

FINDING

The Office of Administrative Support did not closely monitor 65 Government credit card charges, totaling \$4,317, for personal use by 9 GPO employees from October 1, 1999, through March 31, 2000, (See Appendix V.) in accordance with Paragraph 13 of GPO Instruction 815.3B and Standard 2 of GPO Instruction 825.18A:

"The contractor submits monthly management reports to GPO. The Director, Office of Administrative Support, will monitor these reports to ensure that employees adhere to the rules and regulations governing the use of the charge card. Any abuse of the system could result in the revocation of the employee's card." (GPO Instruction 815.3B)

"Management controls must provide reasonable assurance and safeguards to protect assets against waste, loss, unauthorized use, and misappropriation. Management controls developed for agency programs should be logical, applicable, reasonably complete, and effective and efficient in accomplishing management objectives." (Standard 2 of GPO Instruction 825.18A)

An OIG review of the *Monthly Credit Card Report* from the contractor for October 1999 through March 2000 identified 65 questionable charges by 9 employees. The nine employees ranged in Grades from PG-12 through PG-15 and seven of the employees worked in the Printing Procurement Department. The OIG found no documentation, such as travel orders, travel vouchers, or memoranda from authorized officials to indicate that the charges were incurred while on official travel:

- Eight employees made 17 charges, totaling \$1,847, to restaurants, hotels/motels, car rentals, parking, and a satellite television company;

- Two employees made 9 charges, totaling \$1,647, at ATMs for cash advances; and
- Five employees made 39 charges, totaling \$823, at gas and convenience stores.

When questioned, the Director's Administrative Services Group's Travel Specialist advised the OIG that internal controls existed to identify questionable Government credit card charges. The Travel Specialist reviews the *Monthly Credit Card Report* and furnishes the Director, Administrative Support, with a monthly *Individual Account Activity Review* report. This report identifies those employees with questionable charges and contains recommendations from the Travel Specialist on which employees should receive a memorandum from the Director about those questionable charges and a reminder on the use of the Government credit card.

However, as of October 2000, the Chief, Administrative Services Group, stated that the Director, was still reviewing the Travel Specialist's recommendations on the monthly *Individual Account Activity Review* reports for the first 6 months of Fiscal Year 2000 (October 1999 through March 2000.)

As a result, the nine employees continued to misuse the Government credit cards for personal expenses during the 6-month period, contrary to Paragraphs 3 and 6a of GPO Instruction 815-3B and Paragraph 5 of the attached Credit Card Application Agreement signed by the employee:

“...Charge cards will be issued to employees at no charge or interest fees. The card is to be used only for expenses related to official business travel.” (Paragraph 3 of GPO Instruction 815.3B)

“The employee shall use charge cards issued under this program only for expenses incurred in conjunction with official travel.” (Paragraph 6a of GPO Instruction 815.3B)

“USE OF GOVERNMENT CARD. You agree to use the Card only for official travel and official travel related expenses away from your official station/duty station in accordance with your Agency/Organization policy. You agree not to use the Card for personal, family or household purposes.” (Paragraph 5 of the Application Agreement)

In addition, while these nine employees paid all charges, the misuse of the Government credit card without any corrective actions taken by the Director, increases the risk of unpaid balances.

The Director, should take more timely corrective actions on future employees identified by the Travel Specialist as misusing the Government credit card, in accordance with GPO Instructions 815-3B and 825.18A. This finding was also reported in OIG Audit Report Number 90-19, dated January 25, 1990.

At a February 21, 2001, meeting, the Director disagreed with the Chief, Administrative Services Group, that the Travel Specialist's recommendations on the monthly *Individual Account Activity Review* reports for the first 6 months of Fiscal Year 2000 was still being reviewed by the Director in October 2000. The Director asked the OIG auditors to produce the monthly *Individual Account Activity Review* reports for the first 6 months of Fiscal Year 2000. However, the auditors had yet to received the reports from Administrative Services Group and neither the Chief, Administrative Services Group, nor the Travel Specialist provided the reports at the meeting.

The OIG believes that better communication between the Director and the Administrative Services Group is needed in the review of the monthly *Individual Account Activity Review* reports in accordance with Standard 3 of GPO Instruction 825.18A:

“...Effective communication within and between offices should be encouraged.”

In addition, the Chief, Administrative Services Group, discussed the difficulties the Travel Specialist was having in determining whether a GPO employee was on official Government travel when the Government credit card was used, especially when the traveler had blanket travel orders. The OIG auditors recommended that the Chief discuss these difficulties with the Comptroller's Chief, General Examination and Support Section, in order to arrive at a workable solution for both parties. This might include a monthly report on all GPO employees on official Government travel from the previous month from the Comptroller, submitted in writing or transmitted by E-mail. This report would make it easier for the Travel Specialist to review future Credit Card Reports monthly.

RECOMMENDATIONS

The Director, Administrative Support, should:

- Establish stronger management controls to ensure that future reviews of the monthly *Individual Account Activity Review* reports are performed and effectively communicated within the appropriate offices of Administrative Support in a timely manner (0105-11)¹⁶; and

¹⁶ A similar OIG audit recommendation was made in OIG Audit Report Number 90-19 (9019-2).

- Coordinate with the Comptroller's Chief, General Examination and Support Section, in order to arrive at a workable solution in receiving a monthly report on all GPO employees on official Government travel (0105-12).

MANAGEMENT COMMENTS

The Director, Administrative Support, agreed with the two recommendations. For Recommendation #0105-11, the Director commented that during the time of the OIG audit the Administrative Services Group was experiencing problems with a new Travel Management Center, a new credit card provider, and the receipt of incomplete reports. (See Appendix VII, Recommendation #12.)

For Recommendation #0105-12, the Director commented that the Comptroller will be trying to provide the monthly *Individual Account Activity Report* within 10-12 days after the close of the month. (See Appendix VII, Recommendation #13.)

OTHER MATTERS DISCUSSED WITH MANAGEMENT

- Five of 32 sampled travel vouchers submitted in the first 6 months of Fiscal Year 2000, were submitted 4-111 workdays late to the Comptroller's General Examination and Support Section.

No.	Employee	Dates of Travel	Travel Voucher Due	Travel Voucher Amount	Travel Voucher Recd	Work Days Late
1	A	09/13-09/16/99	09/23/99	\$307.00	03/07/00	111
2	B	10/12-10/15/99	10/22/99	149.50	12/08/99	31
3	C	12/08-12/15/99	12/22/99	1,707.45	01/04/00	7
4	D	11/16-11/16/99	11/23/99	88.21	11/30/99	4
5	E	10/15-10/21/99	10/28/99	241.00	11/04/99	5

- Another 5 of 32 sampled travel vouchers submitted in the first 6 months of Fiscal Year 2000, did not claim exemption from state hotel sales tax or occupancy tax on lodging in certain states. As a result, GPO reimbursed the travelers an additional \$234.

No.	Employee	Dates of Travel	State Traveled	Additional Sales Tax
1	A	10/27-10/28/99	Florida	\$6.88
2	B	12/02-12/03/99	Pennsylvania	3.90
3	C	08/29-09/03/99	Pennsylvania	13.20
4	D	12/28-01/12/00	Wisconsin	128.44
5	E	01/03-02/01/00	California	81.15
Totals				\$233.57

- One prior audit recommendation that was made to the Director, Administrative Support, in OIG Audit Report Number 90-19, dated January 25, 1990, and seven prior audit recommendations that were made to the Comptroller in OIG Audit Report Number 90-24, dated March 16, 1990, have not been implemented, contrary to Standard 8 of GPO Instruction 825.18A. (See Appendix VI.)

TRAVEL ADVANCES ISSUED
(10/01/99 – 03/31/00)

No.	TRAVEL ADVANCE #	TRAVEL ADVANCE \$	TRAVEL ADVANCE DATE	DATES OF TRAVEL	TRAVEL VOUCHER DUE	TRAVEL VOUCHER RECEIVED	WORK DAYS LATE
01	4001	\$100	10/05/99	10/08 - 10/10/99	10/18/99	12/28/99	48
02	4002	210	10/15/99	10/17 - 10/21/99	10/28/99	12/15/99	32
03	4003	164	10/15/99	10/18 - 10/19/99	10/26/99	07/27/00	189
04	4004	230	10/15/99	10/24 - 10/28/99	11/04/99	02/25/00	75
05	4005	570	10/29/99	11/07 - 11/13/99	11/19/99	04/03/00	91
06	4006	266	11/11/99	11/09 - 11/17/99	11/24/99	03/07/00	69
07	4007	645	11/18/99	11/28 - 12/03/99	12/10/99	12/15/99	3
08	4008	400	11/18/99	11/28 - 12/11/99	12/17/99	05/02/00	93
09	4009	520	11/18/99	11/29 - 12/03/99	12/10/99	12/29/99	12
10	4010	520	11/18/99	11/29 - 12/03/99	12/10/99	12/14/99	2
11	4011	1,200	12/14/99	01/01 - 12/31/00	01/08/01	12/14/00	N/A
12	4012	1,200	12/22/99	12/99 - 12/30/00	01/07/01	09/08/00	N/A
13	4013	400	12/28/99	01/02 - 01/15/00	01/24/00	03/22/00	41
14	4014	168	01/06/00	01/14 - 01/18/00	01/25/00	02/25/00	22
15	4015	136	01/07/00	01/12 - 01/15/00	01/24/00	02/03/00	N/A
16	4016	800	01/10/00	01/16 - 01/19/00	01/26/00	02/03/00	6
17	4017	412	01/11/00	01/23 - 01/28/00	02/04/00	02/18/00	10
18	4018	1,200	02/02/00	02/01 - 09/30/00	10/06/00	12/05/00	39
19	4019	100	02/10/00	02/24 - 02/25/00	03/03/00	03/10/00	5
20	4020	126	02/18/00	02/20 - 02/22/00	02/29/00	03/15/00	11
21	4021	800	02/24/00	02/27 - 03/10/00	03/17/00	04/17/00	21
22	4022	200	03/02/00	03/07 - 03/09/00	03/16/00	04/03/00	12
23	4023	102	03/02/00	03/07 - 03/09/00	03/16/00	04/04/00	13
24	4024	212	03/03/00	03/07 - 03/08/00	03/15/00	07/27/00	94
25	4025	212	03/03/00	03/07 - 03/08/00	03/15/00	03/17/00	2
26	4026	287	03/09/00	03/13 - 03/14/00	03/21/00	04/26/00	26
27	4027	100	03/09/00	03/13 - 03/14/00	03/21/00	03/22/00	1
28	4028	310	03/23/00	04/11 - 04/14/00	04/21/00	04/27/00	4
29	4029	550	03/23/00	03/26 - 06/03/00	06/09/00	06/27/00	12
30	4030	550	03/23/00	03/26 - 06/03/00	06/09/00	09/21/00	71
31	4031	550	03/23/00	03/26 - 06/03/00	06/09/00	06/13/00	2
32	4032	228	03/23/00	03/27 - 04/01/00	04/07/00	04/27/00	14
33	4033	210	03/30/00	04/09 - 04/13/00	04/20/00	05/26/00	26
34	4034	126	03/30/00	04/11 - 04/13/00	04/20/00	04/26/00	4
35	4035	126	03/30/00	04/11 - 04/13/00	04/20/00	04/27/00	5
Totals		\$13,930					1,055*

* 1,055 working days late divided by 32 travel advances equals to 32 employees averaging 33 working days past the 5-working days to submit travel vouchers.

TRAVEL ADVANCES THAT WERE 1-9 MONTHS LATE
(10/01/99 – 03/31/00)

No.	TRAVEL ADVANCE #	TRAVEL ADVANCE \$	TRAVEL ADVANCE RECD	DATES OF TRAVEL	TRAVEL VOUCHER DUE	TRAVEL VOUCHER RECEIVED	WORK DAYS LATE	WORK MONTHS LATE
01	4001	100	10/05/99	10/08 – 10/10/99	10/18/99	12/28/99	48	2
02	4002	210	10/15/99	10/17 – 10/21/99	10/28/99	12/15/99	32	1.5
03	4003	164	10/15/99	10/18 – 10/19/99	10/26/99	07/27/00	189	9
04	4004	230	10/15/99	10/24 – 10/28/99	11/04/99	02/25/00	75	3.5
05	4005	570	10/29/99	11/07 – 11/13/99	11/19/99	04/03/00	91	4.5
06	4006	266	11/11/99	11/09 – 11/17/99	11/24/99	03/07/00	69	3.5
07	4008	400	11/18/99	11/28 – 12/11/99	12/17/99	05/02/00	93	4.5
08	4013	400	12/28/99	01/02 - 01/15/00	01/24/00	03/22/00	41	2
09	4014	168	01/06/00	01/14 - 01/18/00	01/25/00	02/25/00	22	1
10	4018	1,200	02/02/00	02/01 - 09/30/00	10/06/00	12/05/00	39	2
11	4021	800	02/24/00	02/27 - 03/10/00	03/17/00	04/17/00	21	1
12	4024	212	03/03/00	03/07 - 03/08/00	03/15/00	07/27/00	94	4
13	4026	287	03/09/00	03/13 - 03/14/00	03/21/00	04/26/00	26	1
14	4030	550	03/23/00	03/26 - 06/03/00	06/09/00	09/21/00	71	3
15	4033	210	03/30/00	04/09 - 04/13/00	04/20/00	05/26/00	26	1
Totals		\$5,767						

APPENDIX IV
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TRAVEL EXPENSES CHARGED TO AND FROM THE AIRPORT
(10/01/99 – 03/31/00)

A	B	C	D	E	F	G	H	I
No.	Voucher No.	Travel To	Travel From	Parking Expenses	Total Expenses	Maximum Allowed	Difference (F - G)	Jacket No.
1	01274	\$.00	\$.00	\$.00	\$.00	\$70.00	\$.00	N/A
2	01089	.00	.00	.00	.00	70.00	.00	N/A
3	00599	.00	.00	.00	.00	70.00	.00	N/A
4	00374	.00	.00	12.00	12.00	70.00	.00	738-577
5	00935	4.65	4.96	88.00	97.61	70.00	27.61	443-749
6	01148	6.50	6.50	14.00	27.00	70.00	.00	N/A
7	00212	.00	.00	.00	.00	70.00	.00	N/A
8	00543	.00	.00	.00	.00	70.00	.00	N/A
9	00715	.00	.00	.00	.00	70.00	.00	N/A
10	00780	17.05	17.05	160.00	194.10	70.00	124.10	459-405
11	00873	10.85	10.85	160.00	181.70	70.00	111.70	443-749
12	00033	.00	.00	.00	.00	70.00	.00	452-106
13	00253	.00	.00	.00	.00	70.00	.00	N/A
14	00118	7.13	7.13	60.00	74.26	70.00	4.26	452-104
15	00504	.00	.00	15.00	15.00	70.00	.00	443-749
16	00754	10.61	10.61	14.00	35.22	70.00	.00	458-946
17	00973	.00	.00	.00	.00	70.00	.00	463-293
18	00418	16.00	16.00	.00	32.00	70.00	.00	N/A
19	00723	.00	.00	.00	.00	70.00	.00	445-098
20	00315	.00	.00	.00	.00	70.00	.00	448-898
21	01267	5.20	5.20	166.25	176.65	70.00	106.65	443-749
22	00559	4.96	4.96	165.00	174.92	70.00	104.92	445-098
23	01095	.00	.00	.00	.00	70.00	.00	445-098
24	00509	13.95	13.95	90.00	117.90	70.00	47.90	446-968
25	00275	.00	.00	.00	.00	70.00	.00	445-098
26	00456	.00	.00	.00	.00	70.00	.00	446-968
27	01139	.00	.00	.00	.00	70.00	.00	445-098
28	00116	18.60	18.60	6.00	43.20	70.00	.00	452-105
29	00875	9.30	9.30	.00	18.60	70.00	.00	451-883
30	00277	6.20	6.20	.00	12.40	70.00	.00	450-883
31	00628	.00	.00	.00	.00	70.00	.00	445-098
32	00980	15.00	15.75	.00	30.75	70.00	.00	N/A
Totals		\$146.00	\$147.06	\$950.25	\$1,243.31		\$527.14	

GOVERNMENT CREDIT CARD CHARGES FOR PERSONAL USE
(10/01/99 – 03/31/00)

Employee/ Residence	Credit Card Charges Incurred			Merchant Name	Amount	Subtotals
	No.	Date	State			
A (PG-13) PPD Georgia	1	10/23/99	Georgia	Bank of America ¹⁷	\$500.00	\$1,489.50
	2	11/01/99	Georgia	Bank of America ¹⁷	100.00	
	3	11/05/99	Maryland	Provident Bank ¹⁷	501.50	
	4	12/07/99	Georgia	Wachovia Bank ¹⁷	201.50	
	5	12/30/99	Georgia	Quicktrip ¹⁸	25.00	
	6	03/15/00	Georgia	Texaco ¹⁸	20.00	
	7	03/15/00	Ohio	Park Nat'l ¹⁹	121.50	
	8	03/24/00	Georgia	BP Oil ¹⁸	20.00	
B (PG-12) PPD New Jersey	1	12/28/99	New Jersey	Budget Rent-A-Car ¹⁹	\$48.76	\$48.76
C (PG-12) PPD New York	1	12/18/99	New York	Comfort Inn ¹⁹	\$58.24	\$96.65
2	12/18/99	New York	Budget Rent-A-Car ¹⁹	38.41		
D (PG-15) OIG Virginia	1	10/27/99	Virginia	Mobil Oil ¹⁸	\$25.00	\$238.00
	2	11/04/99	Virginia	Mobil Oil ¹⁸	26.00	
	3	11/15/99	Virginia	Mobil Oil ¹⁸	26.00	
	4	11/23/99	Virginia	Mobil Oil ¹⁸	24.00	
	5	12/22/99	Virginia	Mobil Oil ¹⁸	29.00	
	6	01/10/00	Virginia	Mobil Oil ¹⁸	29.00	
	7	01/17/00	Virginia	Mobil Oil ¹⁸	30.00	
	8	01/24/00	Virginia	Mobil Oil ¹⁸	27.00	
	9	02/01/00	Virginia	Mobil Oil ¹⁸	22.00	
E (PG-12) PPSQ Maryland	1	11/14/99	Maryland	Md. Parking ¹⁹	\$20.00	\$87.00
	2	03/15/00	Maryland	Exxon ¹⁸	20.00	
	3	03/19/00	Maryland	Exxon ¹⁸	27.00	
	4	03/25/00	Maryland	Exxon ¹⁸	20.00	
F (PG-13) PPD Illinois	1	10/10/99	Nebraska	National Car Rental ¹⁹	\$368.30	\$999.38
	2	10/14/99	Nebraska	Best Western Hotel ¹⁹	631.08	
G (PG-14) PPSQ Virginia	1	10/20/99	Texas	Homewood Suite ¹⁹	\$201.59	\$201.59

¹⁷ Two employees made 9 charges, totaling \$1,647, at ATMs for cash advances.

¹⁸ Five employees made 39 charges, totaling \$823, at gas and convenience stores.

¹⁹ Eight employees made 17 charges, totaling \$1,847, at restaurants, hotels/motels, car rentals, parking, and a satellite television company.

GOVERNMENT CREDIT CARD CHARGES FOR PERSONAL USE
(10/01/99 – 03/31/00)

Employee/ Residence	Credit Card Charges Incurred			Merchant Name	Amount	Subtotals
	No.	Date	State			
H (PG-12) PPSQ Maryland	1	10/15/99	Maryland	Shell ¹⁸	\$13.00	
	2	10/23/99	Maryland	Shell ¹⁸	23.00	
	3	10/25/99	Maryland	Shell ¹⁸	16.60	
	4	10/25/99	Maryland	Hot Shoppe ¹⁹	5.61	
	5	11/04/99	Maryland	Red Lobster ¹⁹	27.88	
	6	11/05/99	Virginia	Mobil Oil ¹⁸	20.00	
	7	11/14/99	Maryland	Shell ¹⁸	38.70	
	8	12/02/99	Maryland	Red Lobster ¹⁹	34.40	
	9	12/12/99	Maryland	Red Lobster ¹⁹	46.99	
	10	12/14/99	Maryland	Amoco ¹⁸	20.00	
	11	12/17/99	Maryland	Shell ¹⁸	15.01	
	12	12/18/99	Maryland	Amoco ¹⁸	22.50	
	13	12/23/99	Maryland	Bennigan's ¹⁹	32.72	
	14	12/25/99	Maryland	Shell ¹⁸	16.00	
	15	01/07/00	Maryland	Shell ¹⁸	15.01	
	16	01/10/00	DC	Exxon ¹⁸	20.00	
	17	01/28/00	Maryland	Shell ¹⁸	15.01	
I (PG-12) CST Maryland	1	10/23/99	Virginia	Chevy Chase Bank ¹⁷	\$61.50	
	2	11/27/99	Maryland	Hong Kong Rest. ¹⁹	41.90	
	3	12/04/99	Maryland	Amoco ¹⁸	18.65	
	4	12/10/99	Maryland	Amoco ¹⁸	11.00	
	5	12/10/99	Maryland	Amoco ¹⁸	9.80	
	6	12/09/99	Maryland	Crestar Bank ¹⁷	121.50	
	7	12/21/99	DC	GPO FCU ¹⁷	61.00	
	8	12/24/99	Maryland	Citgo ¹⁸	19.00	
	9	12/30/99	DC	Bank of America ¹⁷	60.00	
	10	12/31/99	Virginia	East Coast ¹⁸	13.00	
	11	01/05/00	Virginia	Sheetz ¹⁸	22.00	
	12	01/07/00	Virginia	Racetrac ¹⁸	21.00	
	13	01/08/00	Maryland	Bank of America ¹⁷	40.00	
	14	01/10/00	Colorado	Dish Network Sat. ¹⁹	24.95	
	15	02/04/00	Virginia	Don Pablo ¹⁹	55.00	
	16	02/28/00	Connecticut	Pin Priceline Hotel ¹⁹	89.17	
	17	03/10/00	Maryland	Citgo ¹⁸	33.00	
	18	03/14/00	Maryland	Chevron ¹⁸	22.50	
	19	03/22/00	Virginia	Racetrac ¹⁸	18.89	
	20	03/24/00	DC	Amoco ¹⁸	14.50	
	21	03/26/00	Virginia	Racetrac ¹⁸	15.00	
Totals	65					\$4,316.67

PRIOR AUDIT RECOMMENDATIONS
FROM OIG AUDIT REPORT NUMBERS 90-19 AND 90-24

NO.	RECOMMENDATION	DIRECTOR'S RESPONSE (01/10/90)	STATUS	AUDITOR'S COMMENTS
1	The Director, Security and Support Services, should ensure that the Deputy Director for Support monitors Diners Club card charges to ensure that all GPO employees adhere to the rules and regulations governing the use of the charge card as stated in GPO Instruction 815.3 (9019-2).	"We share your concern that the unauthorized use of the privileges offered by the Diners Club could have a negative impact on the Program. This has been a concern of ours since assuming responsibility for the management of the Program. At first, we queried, by telephone, any apparent misuses observed in our monthly review of the charges placed against the individual accounts. However, it was apparent that written instructions were necessary; therefore, we wrote and issued GPO Instruction 815.3, Charge Cards Issued for Travel and Transportation Expenses, dated April 6, 1989. This Instruction outlines the Program and places the responsibility for use of the Credit Card on the individual card holder. Copies of the Instruction are provided to every employee when they are issued a card. Copies of the Instruction were also sent to incumbent card holders. As a followup we also instituted a system whereby apparent misuses discovered in our monthly review of charges will be queried via a memorandum to the card holder."	Not Implemented	The Director is not issuing memorandums to GPO employees with questionable credit card charges. (See Finding III-1.)

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NO.	RECOMMENDATION	COMPTROLLER'S RESPONSE (02/09/90)	STATUS	AUDITOR'S COMMENTS
1	The Comptroller should ensure that the Chief, Voucher Examination Branch, notifies immediately, in writing, all employees, including former GPO employees, with current outstanding travel advances to repay their advances or action will be taken to collect those advances according to GPO Instructions and the Debt Collection Act of 1982 (9024-1).	"I am in the process of notifying all employees with current outstanding travel advances to repay their advances or action will be taken to collect those advances according to GPO Instructions and the Debt Collection Act of 1982."	Not Implemented	The Chief, Voucher Examination Branch does not notify, in writing, GPO employees with current outstanding travel advances to repay their advances. (See Finding I-3.)
2	The Comptroller should ensure that the Chief, Voucher Examination Branch, monitors all future travel advances to ensure timely repayment or reimbursement to GPO according to GPO Instructions and the Debt Collection Act of 1982 (9024-2).	"The Financial Systems Branch has been requested to enhance or rewrite the current travel system to allow tracking and notification of employees by travel advance dates. This capability is not currently in the system. Completion date of the programming is open at this time but expeditious processing have been requested."	Not Implemented	The Travel Advance Subsidiary Record has not been enhanced or rewritten to allow tracking of travel advances. Presently, the Record does not list the travel period dates, making it ineffective to use as a tool to track travel advances.
3	The Comptroller should ensure that the Chief, Voucher Examination Branch, ensures that all overdue, prior travel advances are liquidated before new advances are issued (9024-4).	"Office of Financial Management's policy is to liquidate all outstanding travel advances before issuing new ones. As with all procedures the exigencies of the government service may require employees to travel before PCS travel claims are submitted, or, before they have had time to liquidate a prior advance before a new trip. The in-place policy will be more closely monitored in the future, but probably will still allow variations as justified and appropriate."	Not Implemented	Travel advances continued to be issued to GPO employees with outstanding travel advances. (See Finding I-2.)

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NO.	RECOMMENDATION	COMPTROLLER'S RESPONSE (02/09/90)	STATUS	AUDITOR'S COMMENTS
4	The Comptroller should ensure that the Chief, Voucher Examination Branch, keeps the Travel Advance Subsidiary Record complete, accurate, and current so that the Record can be effective in tracking and accounting for all travel advances (9024-5).	"The travel system is maintained current. We have not been printing the file regularly which would allow better tracking of the travel advances. Until the new programming of the travel system is accomplished, we will print the file on a weekly basis and this will allow us to closely track advances. The current system has a history file, which retains the records when the travel advances are liquidated. Under the new programming, the history file will be available for research and ad hoc inquiries."	Not Implemented	The Travel Advance Subsidiary Record is generated on a monthly basis. There is no history file and the present format is not effective in tracking and accounting for all travel advances.
5	The Comptroller should ensure that the Chief, Voucher Examination Branch, establishes written standard operating procedures regarding the accounting, monitoring, and collecting of travel advances (9024-6).	"The standard operating procedures have been written."	Not Implemented	The Chief, General Examination and Support Section, could not provide a copy of the standard operating procedures or even substantiate that written procedures exist. (See Finding I-3.)

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NO.	RECOMMENDATION	COMPTROLLER'S RESPONSE (02/09/90)	STATUS	AUDITOR'S COMMENTS
6	The Comptroller should ensure that the Chief, Voucher Examination Branch, systematically assigns travel advance activities to separate individuals, such as: a) entering the initial travel advance information into the Travel Advance Subsidiary Record; b) collecting travel advances; and c) updating the Travel Advances Subsidiary Record (9024-7).	"Travel advances are not collected in most cases, they are liquidated against ravel claims when travel is complete. Travel voucher processing, including issuance of travel advances, is the responsibility of the Integrated Publishing and General Examination Section of the General Examination and Support Branch. The personnel of this branch will continue to process all travel claims and travel advances, including record keeping. All vouchers for travel, including those for travel advances, are approved at the section Chief Level. It is our belief, that more control at that level, including checking of the travel advance file, will satisfy our needs."	Not Implemented	The processing and record keeping of all travel advances are currently handled by one person, the Voucher Examiner, contrary to Standard 5 of GPO Instruction 825.18A, which states, "Key duties and responsibilities in authorizing, processing, recording, and reviewing official agency transactions should be separated among individuals."
7	The Comptroller should ensure that the Chief, Voucher Examination Branch, presents all letters notifying GPO employees of outstanding travel advances to the Comptroller for signature before issuing (9024-8)	"Implemented."	Not Implemented	The Chief, General Examination and Support Section, stated that telephone calls were made, but could not provide any documentation to support any calls to GPO employees with outstanding travel advances. Neither the Chief nor the Comptroller issued written notifications.

DIRECTOR, ADMINISTRATIVE SUPPORT, COMMENTS

COMPTROLLER'S COMMENTS