



U.S. GOVERNMENT
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**AUDIT
REPORT
06-05**

**CENTRALLY CHARGED TRAVEL
EXPENDITURES**

May 16, 2006

OFFICE OF INSPECTOR GENERAL



U.S. GOVERNMENT
PRINTING OFFICE
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WASHINGTON, DC 20401

Memorandum

OFFICE OF THE INSPECTOR GENERAL

DATE: May 16, 2006

REPLY TO

ATTN OF: Assistant Inspector General for Audits and Inspections

SUBJECT: Final Report on Audit of Centrally Charged Travel Expenditures
Report Number 06-05

TO: Chief Financial Officer

Enclosed please find the subject final report. Our evaluation of your response has been incorporated into the body of the report and is included in its entirety as Appendix C. We consider management's proposed actions responsive to each of the report recommendations. The recommendations will continue to be open for reporting purposes until corrective actions are complete. Please notify us when actions have been completed on the remaining recommendations. The final report distribution is in Appendix E.

We appreciate the courtesies extended to the audit staff. If you have any questions concerning the report, please contact Mr. Joseph Verch, Supervisory Auditor at (202) 512-0065, or myself at (202) 512-2009.

A handwritten signature in cursive script that reads "Kevin J. Carson".

Kevin J. Carson
Assistant Inspector General for Audits and Inspections

cc:
Deputy Chief of Staff

GPO Office of Inspector General

Report Number 06-05

May 16, 2006

Centrally Charged Travel Expenditures

Introduction

The Government Printing Office's (GPO) Office of Inspector General (OIG) has completed an audit of centrally charged travel expenditures. The GPO has an agency account with MasterCard through the Bank of America (BoA) for centralized charging and billing of various common travel expenditures. The account with MasterCard is administered by the Agency/Organization Program Coordinator (A/OPC) who is assigned to the Cash Management Services Section in the Office of the Chief Financial Officer (CFO). Prior to authorizing payment to BoA, the A/OPC is responsible for ensuring that monthly charges to the MasterCard account are for authorized and incurred GPO travel, and that the charges are complete, accurate, and supportable.

The audit objective was to determine whether GPO has established effective controls to ensure that travel fares charged to GPO's agency MasterCard and service fees billed directly to GPO are for official GPO travel, and are supported by appropriate travel orders and vouchers. Appendix A contains further details on the audit objectives, scope, and methodology.

Results in Brief

Our audit found that controls are not effective over (1) travel fares being charged to GPO's agency MasterCard account, and (2) service fees charged directly to GPO. We identified approximately \$32,000 in travel fares and service fees associated with travel by GPO travelers during Fiscal Year (FY) 2005 that could not be reconciled to official travel records.

Background

GPO Instruction 815.1C, "GPO Travel Regulations," provides the policies, procedures, and guidance to be followed by GPO employees when traveling for official business. GPO's policy is to follow the Federal Travel Regulations (FTR) promulgated by the U.S. General Services Administration (GSA), except in the most unusual of circumstances. Authority has been delegated by the Public Printer to GPO's CFO to grant deviations from the FTR when appropriate, and in GPO's best interest. In accordance with GPO

