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AUDIT REPORT

Follow-Up Audit of Transit and Telework Recommendations

Report Number 26-08

September 30, 2026

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Date:
September 30, 2026

To:
Director, U.S. Government Publishing Office

From:
Inspector General

Subject:
Audit Report: Follow-Up Audit of Transit and Telework Recommendations,
Report Number 26-08

The U.S. Government Publishing Office, Office of the Inspector General, conducted an audit to assess actions management has taken to address prior recommendations for the Transit Benefit and Telework Programs, Project Number A-2026-001. Our audit objective was to assess the effectiveness of management's actions in addressing prior audit issues.

We reported three findings and made seven recommendations to improve Transit and Telework Programs' internal controls and data quality issues. Management agreed with findings and recommendations and generally agreed with the monetary impacts. The planned corrective actions should resolve the issues identified in the report for recommendations 1 through 5. Regarding recommendations 6 and 7, management provided documentation demonstrating that its actions fulfilled the intent of the recommendations. Accordingly, we closed both recommendations upon issuance of the final report.

Based on management's comments, we clarified the term improperly spent with questioned costs where appropriate. We included a summary and an evaluation of management's comments on pages 19 and 21, respectively, and the comments in their entirety in Appendix H.

We appreciate the cooperation provided by your staff. If you have any questions or need additional information, please do not hesitate to contact Lori Lau Dillard, Assistant Inspector General for Audit at llaudillard@gpo.gov or (202) 512-0318.

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Inspector General

What We Did

GPO offers transit and telework benefits to eligible employees. The GPO Transit Benefit Program provides a financial subsidy for employees who use public transportation to commute to and from work, while the GPO Telework Program allows employees to work at an approved location away from their official duty station.

In March 2024, we issued nine recommendations to improve the Transit and Telework Programs. Subsequently, management stated that they implemented corrective actions to include updating policies, procedures, and forms; resolving locality pay discrepancies; and enhancing Agency dashboards. These measures reflect GPO's ongoing commitment to continuous improvement and responsiveness to our prior audit recommendations. Nevertheless, to fully leverage the benefits of these initiatives, further improvements are needed.

We launched this audit to assess actions management has taken to address our prior recommendations, prevent repeated findings, and improve compliance with policies and procedures.

What We Recommended

We made seven recommendations to address management monitoring and controls, Agency-specific detailed policies and procedures, regular and timely reconciliations, and complete and accurate database records.

What We Found

Findings 1: Oversight of the Transit Benefit Program Needs Improvement.
The Transit Benefit Office did not consistently (1) discontinue funding benefits for employees who were separated, had a 100-percent telework schedule, or received monthly parking benefits, and (2) verify that transit benefit data were accurate and complete. Consequently, we questioned $82,368 spent because, at the time of the audit, the cost was unnecessary, unreasonable, unsupported, or an alleged violation of law, regulation, or contract[1] and identified an additional $344,987 exposed to potential risk. These issues resulted from inadequate supervision, a lack of reconciliation of transit benefit records, and a failure to comply with policies and procedures.

Finding 2: Controls Lacking Over Vanpool Transit Benefits.
The Transit Benefit Office did not properly administer transit subsidies for vanpool participants. Our review found that the office lacks the necessary information and expertise to accurately calculate subsidies. As a result, GPO accumulated $39,604 in excess benefits in employees' vanpool accounts. It was unclear when, or whether, GPO could access the $39,604 that the vanpool provider asserted had been returned. Therefore, we reported the $39,604 monetary impact as funds put to better use.[1] These issues were caused by the absence of comprehensive, Agency-specific policies and procedures, including, but not limited to, protocols for monitoring, defined roles and responsibilities, clear eligibility criteria, and definitions of allowable and excluded costs.

Finding 3: Inaccurate or Missing Addresses in the Telework Dashboard.
Agency Human Capital did not maintain accurate alternate worksite addresses in the Telework Dashboard for 306 employees with approved telework agreements. This issue occurred due to the absence of a prompt for parties to verify and update information, resulting in continued recertification and approval of agreements without confirming accuracy.

[1] 5 U.S. Code §405(a)(4) and §405(a)(5).

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INTRODUCTION

Objective

This report presents the results of our self-initiated follow-up audit of prior recommendations in OIG Report 24-03, *Government Publishing Office Telework Program*[2] (Project Number A-2026-001). Our audit objective was to assess the effectiveness of management's actions in addressing prior audit issues. Specifically, we evaluated the actions management took to address the nine prior recommendations, prevent repeated findings, and improve compliance with policies and procedures. See Appendix A for additional information about this audit.

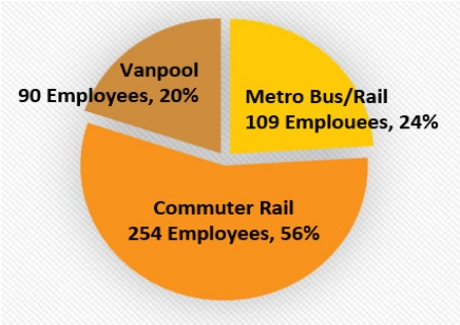
Background

GPO offers transit and telework benefits to eligible employees. The GPO Transit Benefit Program provides a financial subsidy for employees who use public transportation to commute to and from work, while the GPO Telework Program allows employees to work at an approved location away from their official duty station.

Transit Benefit Program

Congress passed the Federal Employees Clean Air Incentives Act in December 1993 with the goal of improving air quality and reducing traffic congestion. On April 21, 2000, the President signed Executive Order 13150, *Federal Workforce Transportation*, which directed all Federal agencies to implement a mass transportation and vanpool fringe benefit program. The Internal Revenue Service updates and sets the maximum allowable tax-free benefit annually. In calendar year 2026, the maximum allowable transit benefits amount is $340 per month. Federal regulations require unspent transit benefits to be returned to the Federal government.

Figure 1: Transit Benefits by Type as of December 2025



Source: Public Transit Agency activity report.

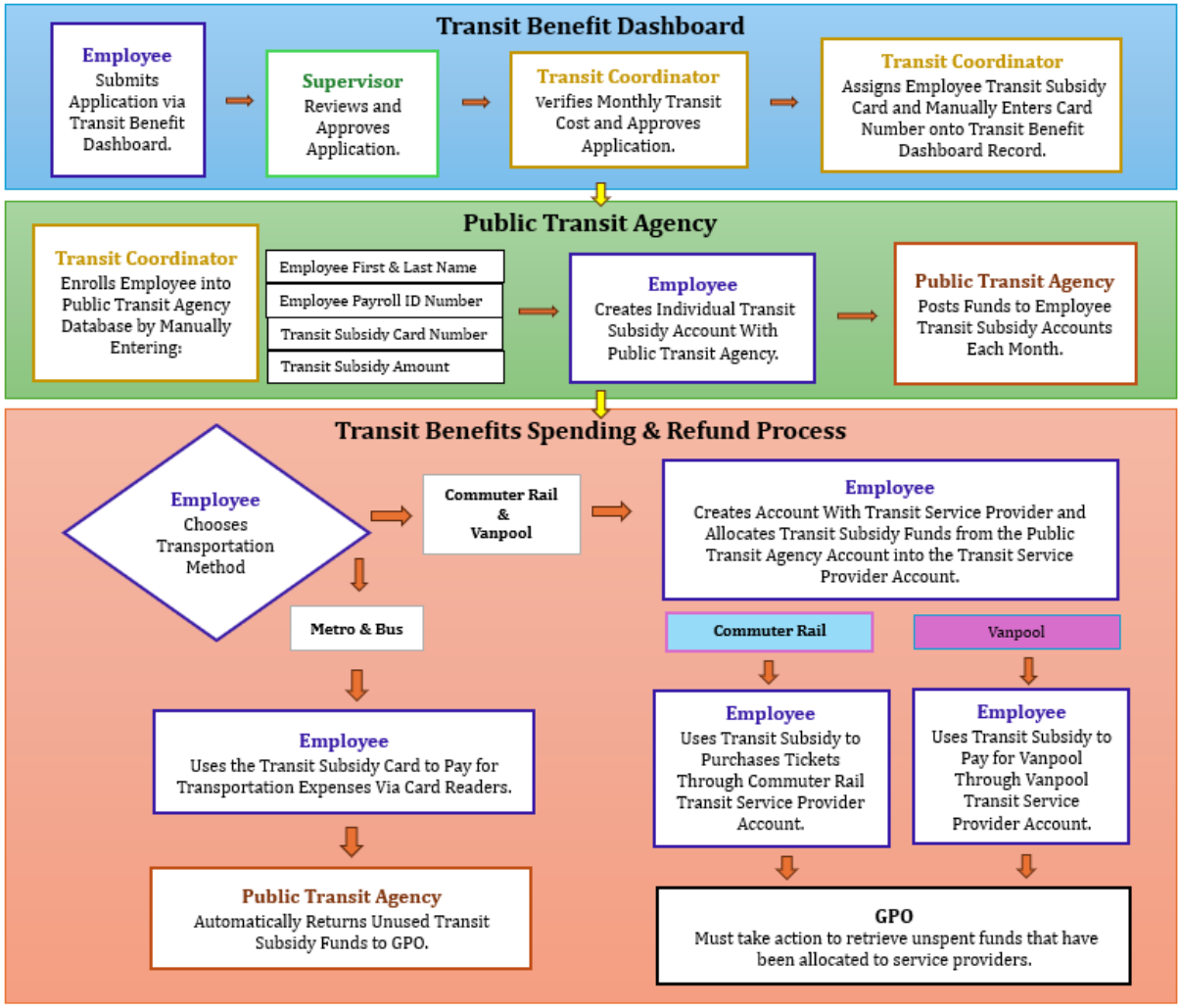
GPO established the Transit Benefit Program to encourage employees to commute to work by public transportation. For fiscal year 2026, GPO budgeted $1.2 million for the Transit Benefit Program. As of December 2025, 453 of 1,596 (28 percent) GPO employees participated in the Transit Benefit Program. Specifically, of the 453 participating employees, 254 (56 percent) used commuter rail, 109 (24 percent) used bus or metro,[3] and 90 (20 percent) participated in vanpools, as shown in Figure 1.

[2] Issued on March 15, 2024.
[3] Metro refers to any urban light railway system, especially one that runs wholly or partly underground.

The GPO Chief Information Officer provides directions to the Transit Benefit Office, which manages and oversees the Transit Benefit Program. Within the Transit Benefit Office, staff are responsible for transit benefit enrollment, termination, records management, assignment of subsidy amounts, employee customer service, and maintaining a database of all transit benefit participants.

The transit benefit process begins when the employee requests transit benefits via the Transit Benefit Dashboard,[4] which creates an individual profile based on the employee's official GPO payroll identification (ID) number. Once approved, the Transit Benefit Office enrolls the employee in a Public Transit Agency (PTA) database and assigns the employee a PTA transit subsidy card. The employee then sets up an individual PTA account linked to the PTA transit subsidy card. On a monthly basis, GPO funds approved transit subsidies for employees through the PTA. See Figure 2 for the GPO Transit Benefit Program process.

Figure 2: GPO Transit Benefit Program Process Flow



Source: OIG analysis of transit benefit processes.

[4] The "Transit Benefit Dashboard" is a module within the larger Parking and Transit Benefits Dashboard.

Telework Program

GPO expanded its Telework Program in June 2021 to support remote, full-time, routine, and situational telework schedules. To participate in the Telework Program, employees must complete training and have an approved telework agreement. The Strategy, Policy, Data Systems Division, within Agency Human Capital, leads the development, execution, and management of the Telework Program. As of February 2026, approximately 773 employees had approved telework agreements in the Telework Dashboard.[5]

Results of Our Prior Audit

In OIG Report 24-03, we reported that GPO's Transit Benefit and Telework Programs needed improvements in management oversight, policies and procedures, and record management. Management reported that they implemented corrective actions to address the recommendations. These actions included updating policies, procedures, and forms; resolving locality pay discrepancies; and establishing the Transit Benefit Dashboard and enhancing the Telework Program Dashboard. See Figure 3 for OIG Report 24-03 recommendations and management's implemented actions.

We focused this review on evaluating the effectiveness of GPO's implemented actions to address recommendations, prevent repeated findings, and improve compliance with policies and procedures for issues reported in our prior audit. The following two policies govern the Transit Benefit and Telework Programs that are significant to our audit objective:

1) GPO Directive 450.3B, *Transit Benefits Program*, March 2017, and updated through version D, issued in December 2023.

2) GPO Directive 645.19C, *GPO Telework Program*, June 2021, and updated through version D, issued in January 2025.

[5] The "Telework Dashboard" is a module within the larger Human Capital Dashboard.

Figure 3: Prior OIG Recommendations for Transit Benefit and Telework Programs

Recommendation	Actions Implemented	Recommendation Closure Date
1. Take appropriate actions to remedy the salary overpayments to the remaining four identified remote workers.	Corrected locality pay for four employees and remedied overpayments.	May 2025
2. Update the transit benefits agreement form to include the employee's work schedule, including the number of days the employee plans to be in office, and the commuting cost breakdown.	Revised GPO Form 837, *GPO Transit Benefit Application,* to include the number of days the employee will be in the office and the commuting cost.	March 2025
3. Direct Agency's program offices that have operational interests in telework activities to coordinate, develop, and implement detailed standard operating procedures to expand on Directive 645.19C.	Agency Human Capital added the Transit Benefit Specialist to telework notifications when a new or modified telework agreement has been submitted. In addition, Agency Human Capital created a cross-functional workflow leveraging the functionality in the Human Capital Dashboard in support of Directive 645.19C. Also, they enhanced the dashboard to interface with the training system.	August 2025
4. Assess the Human Capital Dashboard's capabilities to streamline and automate new (or changes to) telework agreements based on personnel changes such as a change in supervisor, official or alternate duty station, position, and employee eligibility.	Enhanced the telework module in the Human Capital Dashboard to interface with training and time keeping systems.	December 2024
5. Develop processes to ensure employees and supervisors complete mandatory annual training for the telework program as required.	Updated program directive.	March 2025
6. Establish telework policies and procedures for employees who did not receive positive annual performance evaluations, to include roles and responsibilities and communication plans to GPO employees.	Updated program directive to include performance monitoring rather than annual evaluations to assess telework eligibility.	March 2025
7. Develop and implement policies and detailed standard operating procedures to establish clear roles and responsibilities for employees and supervisors in the Transit Benefit Office. The procedures should also identify how and when tasks are to be accomplished	Established standard operating procedure, which outlines roles, responsibilities, and tasks for Transit Benefit Office employees and supervisors.	December 2024
8. Develop procedures to maintain a complete and accurate database of employee transit benefits. Assess and leverage opportunities to incorporate automation to improve efficiencies in processes.	Established standard operating procedure to enhance oversight of the Transit Benefit Office. Added dashboard data validation rule.	March 2025
9. Develop processes to ensure that employees recertify their transit benefits amount annually as required.	Established standard operating procedure to require annual recertification.	March 2025

Source: OIG Report 24-03.

AUDIT RESULTS

GPO has made notable progress in addressing issues identified in our previous audit. Since our last review, GPO introduced the Transit Benefit Dashboard, which automates the application and approval process for transit benefits, improving efficiency for users. In addition, GPO expanded the Transit Benefit Office standard operating procedures to include supervisory reviews and enhanced the Telework Dashboard to record and track mandatory telework training and supervisor-approved telework agreements.

These measures reflect GPO's ongoing commitment to continuous improvement and responsiveness to our prior audit recommendations. Nevertheless, to fully leverage the benefits of these initiatives, further improvements are needed. We identified continued oversight and control gaps within the Transit Benefit Program and recurring records management issues affecting both the Transit Benefit and Telework Programs.

FINDING 1. OVERSIGHT OF THE TRANSIT BENEFITS PROGRAM NEEDS IMPROVEMENT

What We Found

The Transit Benefit Office did not always (1) suspend funding and remove individuals from the PTA database when they separated from GPO, (2) stop funding transit benefits for employees on 100-percent telework schedules, (3) stop funding transit benefits for employees who were receiving monthly parking benefits, and (4) ensure transit benefit data is accurate in both the Transit Benefit Dashboard database and the PTA database. As a result, GPO improperly spent $82,368[6] in transit benefit subsidies and risked losing $344,987 had those unused subsidies not been returned to the Agency. See Appendices B to E for monetary and non-monetary impact calculations.

Separated Employees Continued to Receive Transit Benefit Subsidies

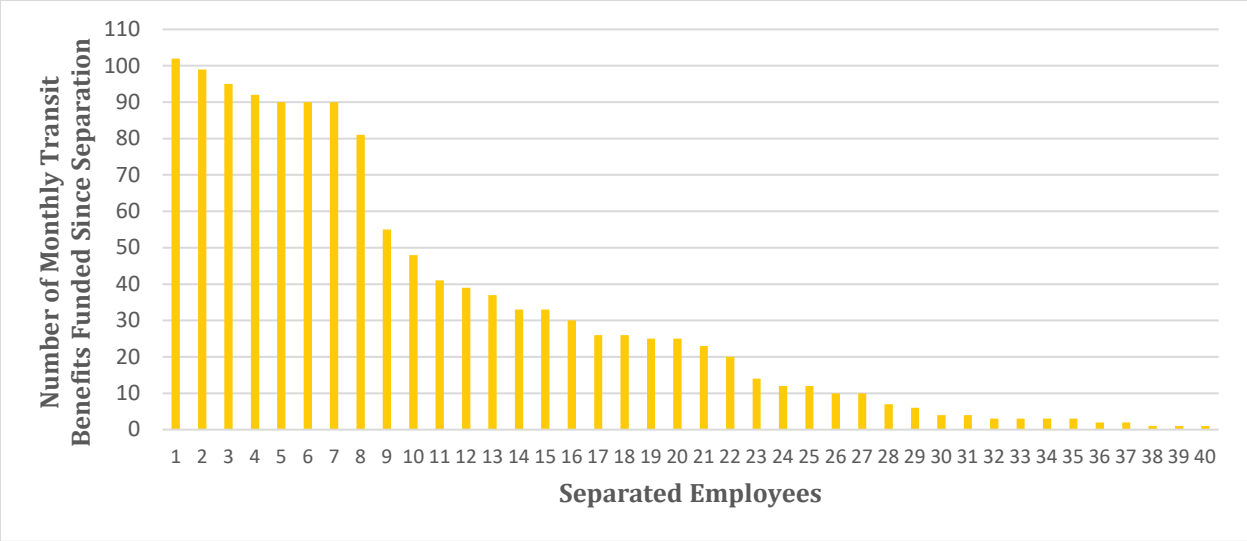
Transit Benefit Office staff's failure to promptly remove separated employees from the PTA database exposed GPO to significant financial risk. We obtained separation reports from Agency Human Capital for October 2016 through February 2026, and cross-referenced separated employee payroll ID numbers with active participants in the December 2025 PTA activity report. We identified 40 individuals who were no longer employed by GPO but remained active in the PTA database. We researched PTA database account histories for each of the 40 separated employees and confirmed that they

GPO improperly spent or put at risk $247,275 in transit benefit subsidies for separated employees after they left the Agency.

[6] A cost questioned by the OIG because, at the time of the audit, the cost was unnecessary, unreasonable, unsupported, or an alleged violation of law, regulation or contract as defined in 5 U.S. Code §405(a)(4).

received transit benefits after separating from GPO for periods ranging from one to 102 months, as shown in Figure 4.

Figure 4: Monthly Transit Benefits GPO Funded for Separated Employees



Source: OIG analysis of GPO separation reports and Public Transit Agency database.

As a result, GPO funded approximately $247,275 in transit benefits for separated employees after they left the Agency. Specifically, this oversight caused GPO to improperly spend $59,859 and risked losing $187,416 had those unused subsidies not been returned to the Agency. As of the date of this report, Transit Benefit Office staff has removed the 40 separated employees from the PTA database. Therefore, we will not make any recommendations on this matter at this time. See Appendix B for monetary and non-monetary impact calculations for the 40 individuals who received transit benefit subsidies after separation from GPO.

Employees Received Transit Benefits While on 100-Percent Telework Schedules

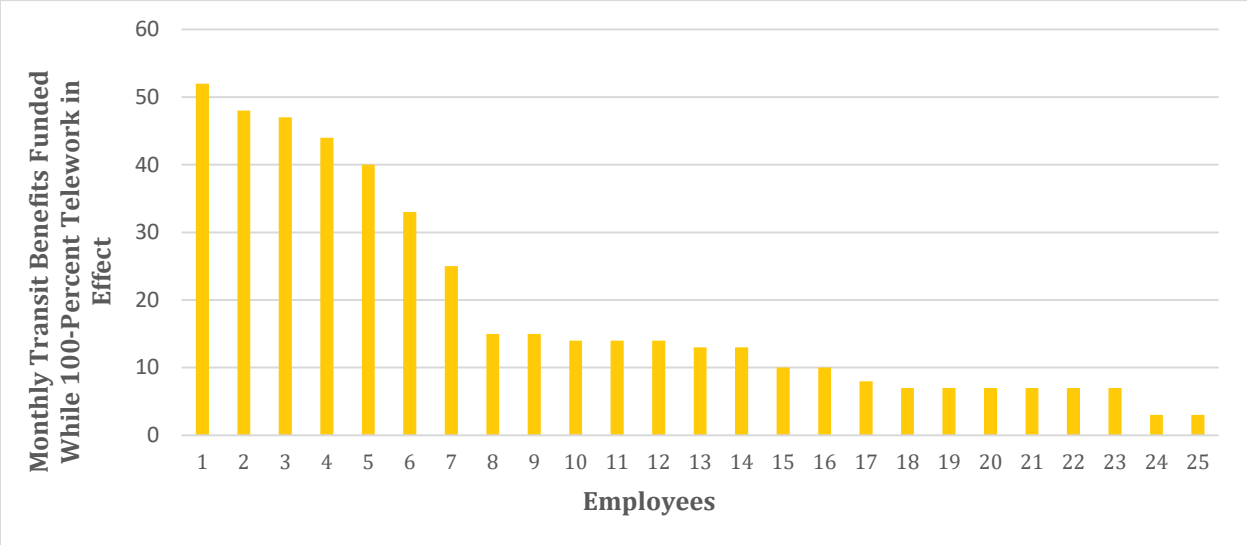
Transit Benefit Office staff's failure to properly assess employees' transit benefit eligibility based on work schedules stated in supervisor-approved telework agreements undermines compliance with GPO policies and exposes the Agency to unnecessary financial risk. According to Directive 645.19D, transit benefits may only be paid for days when employees use public transit to commute to and from their worksite. Employees on a 100-percent telework schedule,[7] by definition, do not commute, making them ineligible for transit benefits. We cross-referenced the December 2025 PTA activity report with telework agreement data in the Telework Dashboard as of February 5, 2026. We identified 25 employees receiving ongoing transit

GPO improperly spent or put at risk $60,311 in transit benefit subsidies for employees on 100-percent telework schedules.

[7] 100-percent telework schedules include both full-time telework and remote work schedules.

benefits despite having 100 percent supervisor-approved telework agreements. For these 25 employees, we reviewed their PTA database account histories and confirmed that they received ongoing transit benefit subsidies while their 100-percent telework agreements were in effect for periods ranging from three to 52 months, as shown in Figure 5.

Figure 5: Monthly Transit Benefits GPO Funded for 25 Employees With 100-Percent Telework Agreements



Source: OIG analysis of Telework Dashboard data and Public Transit Agency database.

Based on our prior audit recommendations, Agency Human Capital redesigned the Telework Dashboard to alert Transit Benefit Office staff to review all telework agreements to ensure transit benefits are properly aligned with approved telework schedules. Yet, as of February 5, 2026, Transit Benefit Office staff did not review telework agreements for 15 of the 25 employees identified above, with an average delay of 272 days since the effective start date for 100-percent telework schedule. Additionally, for the remaining 10 employees whose agreements were reviewed by Transit Benefit Office staff, they continued to receive transit benefits despite their ineligibility. As a result, GPO improperly spent $12,261 on transit benefit subsidies and risked losing $48,050 had those unused subsidies not been returned to the Agency. As of the date of this report, the Transit Benefit Office staff has removed the 25 employees from the PTA database. Therefore, we will not make any recommendations on this matter at this time. See Appendix C for monetary and non-monetary impact calculations for the 25 employees who received transit benefits while on a 100-percent telework agreement.

Employees Improperly Received Both Transit Benefit and Parking Benefit Subsidies

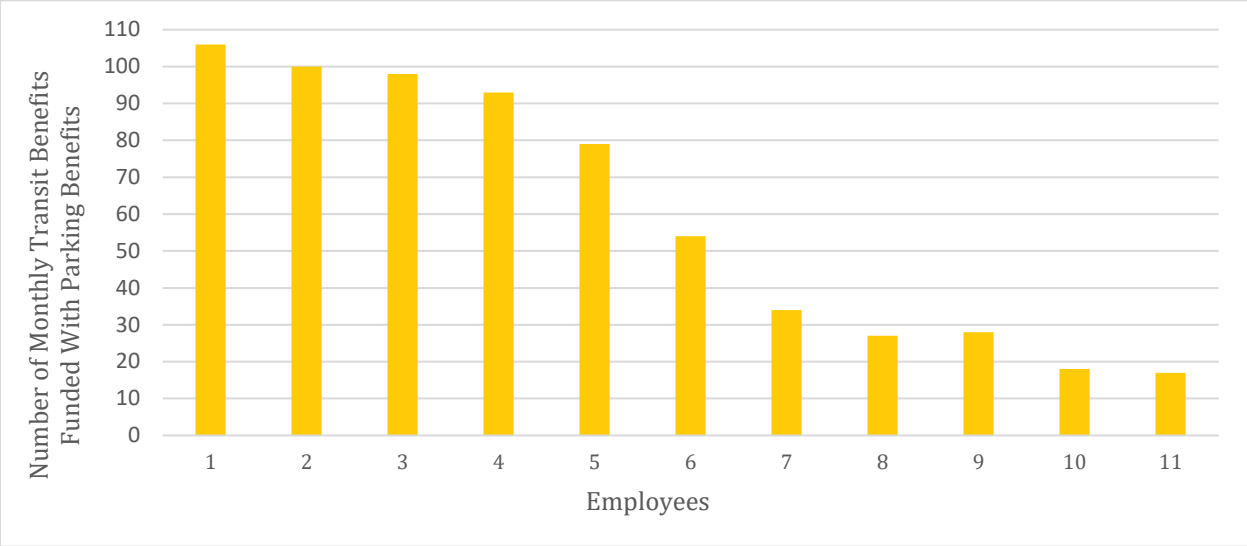
Transit Benefit Office staff improperly funded transit benefits for employees who were also receiving monthly parking benefits,[8] directly violating GPO policy. Since the first Transit

[8] GPO parking benefit subsidy is a pre-tax benefit allowing employees to save money on monthly parking.

Benefit Program policy was implemented in December 2002, GPO has clearly and consistently stated that employees are not permitted to receive transit benefits while participating in the monthly parking program.[9] We compared Agency Financial Management's monthly parking records for pay period 26 of 2025[10] with the December 2025 PTA activity report and identified 11 employees who received both transit and monthly parking benefits simultaneously. To confirm these findings, we examined parking history data and PTA database account histories for the 11 employees and determined that they had overlapping parking and transit benefits for periods ranging from 17 to 106 months, as shown in Figure 6.

GPO improperly spent or put at risk $106,381 in transit benefits for employees who also received monthly parking benefits.

Figure 6: GPO Funded Employees With Both Transit and Monthly Parking Benefits



Source: OIG analysis of Program data and Public Transit Agency database.

When GPO implemented the Transit Benefit Dashboard within the larger Parking and Transit Benefit Dashboard in March 2025, it was designed to prevent dual enrollment among employees by using data validation rules. Despite this preventative measure, 11 employees received both transit and monthly parking benefits because their transit records were absent from the Transit Benefit Dashboard. As a result, the validation rule failed to detect and flag these violations.

Furthermore, the Transit Benefit Office does not reconcile PTA activity reports with the Agency Financial Management parking data, allowing these costly errors to continue undetected. Consequently, GPO improperly spent $3,661 and risked losing $102,720 had those unused subsidies not been returned to the Agency. As of the date of this report,

[9] GPO Directive 850.1K includes an exception for vanpool participants. We excluded vanpool participants from our analysis for individuals who simultaneously received transit and monthly parking benefits.
[10] Pay period 26, 2025, covers December 28, 2025, through January 10, 2026.

Transit Benefit Office staff have removed 11 employees from the PTA database. Therefore, we will not make any recommendations on this matter at this time. See Appendix D for the monetary and non-monetary impact calculations for the 11 employees who received transit benefits while receiving parking benefits.

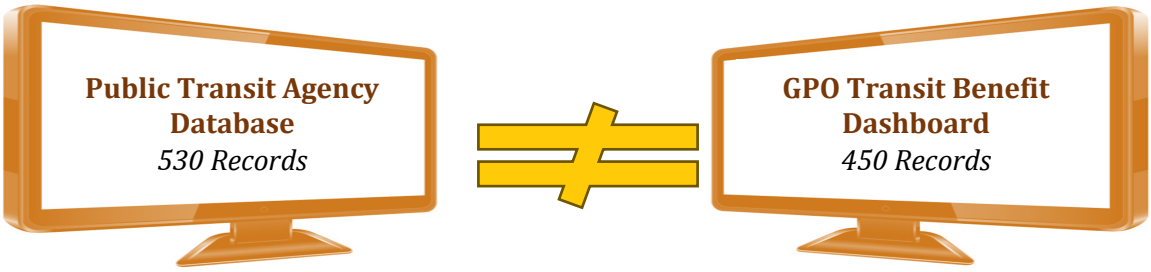
Persistent Data Issues in the GPO Transit Benefit Dashboard

While transit benefits are approved via the Transit Benefit Dashboard, they are funded through the Public Transit Agency. Therefore, it is critical that the systems align.

Despite the implementation of the Transit Benefit Dashboard, an Agency-wide recertification effort, and a new requirement for quarterly reviews by the Transit Benefit Office manager, GPO continues to face unresolved data quality challenges in the Transit Benefit Program. Our analysis revealed persistent misalignment of data between the Transit Benefit Dashboard and the PTA database, even though Transit Benefit Office staff controls the data in both systems. Specifically, Transit Benefit Office staff assign and manually enter the 20-digit PTA transit benefit subsidy card numbers for each active participant into the Transit Benefit Dashboard. In addition, Transit Benefit Office staff enrolls participating employees into the PTA database by manually entering the employee's name, payroll ID number, subsidy amount, and 20-digit transit subsidy card numbers.

We compared active participant records in the Transit Benefit Dashboard as of February 2026 with the December 2025 PTA activity report, removing any mismatches caused by timing differences, and found that 111 (21 percent) out of 530 PTA database records lacked a corresponding Transit Benefit Dashboard record. Additionally, 53 (12 percent) of 450 Transit Benefit Dashboard records had no matching PTA database record, as shown in Figure 7.

Figure 7: Inconsistent Transit Records Between the Public Transit Agency database and GPO's Transit Benefit Dashboard



Source: GPO OIG analysis of Transit Benefit Dashboard and PTA database.

Within the PTA database, we also identified data integrity issues, including missing employee payroll ID numbers, missing employee names, and cases of multiple transit subsidy cards assigned to a single employee. Additionally, within the Transit Benefit

Dashboard, we found records with missing or incomplete PTA transit subsidy card numbers. Specifically, we found:

- Twelve instances of missing or incomplete transit subsidy card numbers in the Transit Benefit Dashboard.
- Six instances of missing payroll ID numbers in the PTA database.
- Two instances of missing first and last names in the PTA database.

GPO improperly spent or put at risk $13,388 in transit benefits by issuing multiple transit subsidy cards to three individuals.

For the three instances of multiple transit subsidy cards assigned to the same employee in the PTA database, GPO improperly spent $6,587 on transit benefit subsidies and risked losing $6,801 had those unused subsidies not been returned to the Agency. As of the date of this report, Transit Benefit Office staff have resolved these three instances of multiple cards and removed excess accounts from the PTA database. Therefore, we will not make any recommendations on this matter at this time. See Appendix E for monetary and non-monetary impact calculations and the breakdown of individuals who were issued multiple PTA transit subsidy cards.

Why This Occurred

- Management in the Transit Benefit Office did not provide adequate oversight of its employees or conduct reviews of their work to identify errors or issues. Although management developed an oversight plan to conduct quarterly reviews of transit benefit data, management stated that they decided not to conduct these quarterly reviews regularly after determining they were too time-consuming. Management also asserted that they did not want to "micromanage" the transit benefit team.
- The Transit Benefit Office is charged with maintaining records on both the Transit Benefit Dashboard and the PTA database. However, GPO policy does not require Transit Benefit Office staff to reconcile the data between these two systems to ensure completeness and accuracy.
- The Transit Benefit Office management did not ensure employee transit benefit records were reliable or accurate before this data was migrated into the Transit Benefit Dashboard from the prior database.
- Transit Benefit Office staff did not follow GPO policy requirements to review transit records monthly against leave reports, separation reports, parking reports, or updated transit benefit applications for accuracy and completeness.

What Should Have Happened

The Transit Benefit Office is responsible for establishing, implementing, and monitoring internal controls to ensure the integrity of GPO's Transit Benefit Program. This should include active oversight through regular reviews, monitoring, and guidance; conducting regular and timely reconciliations; maintaining complete and accurate benefits records; and issuing subsidies in accordance with all policies and regulations.

Why This Is Important

It is critical that the Transit Benefit Office management provides sufficient oversight to ensure the integrity of GPO's Transit Benefit Program. Without establishing ongoing monitoring procedures to ensure that staff comply with policies and regulations, GPO cannot ensure that only eligible employees receive transit benefits, that benefits are accurately distributed, and that GPO does not improperly spend funds or put funds at risk. Absent these controls, as this audit revealed, GPO improperly spent $82,368 on transit benefit subsidies and risked losing $344,987 had those unused subsidies not been returned to the Agency. Therefore, we will report the $82,368 monetary impact as questioned cost[11] and $344,987 non-monetary impact as assets at risk.[12]

Recommendations for the Director:

Recommendation 1: Direct management to establish and implement monitoring controls over the Transit Benefit Program and metrics to evaluate employee performance.

Recommendation 2: Direct management to establish a policy requirement for the Transit Benefit Office to perform periodic reconciliations of transit benefits records between the Transit Benefit Dashboard and the Public Transit Agency database.

Recommendation 3: Direct the Transit Benefit Office to take immediate action to ensure employee benefit records in the Transit Benefit Dashboard are accurate and complete by reconciling records with the Public Transit Agency database.

Recommendation 4: Direct management to enforce Transit Benefit Office staff to comply with all policies and procedures over 1) transit benefit enrollment, termination, records management, and assignment of subsidy amounts; 2) monthly review of transit records against leave reports, separation reports, parking, and telework reports, and 3) maintaining a complete and accurate database of all transit benefits participants.

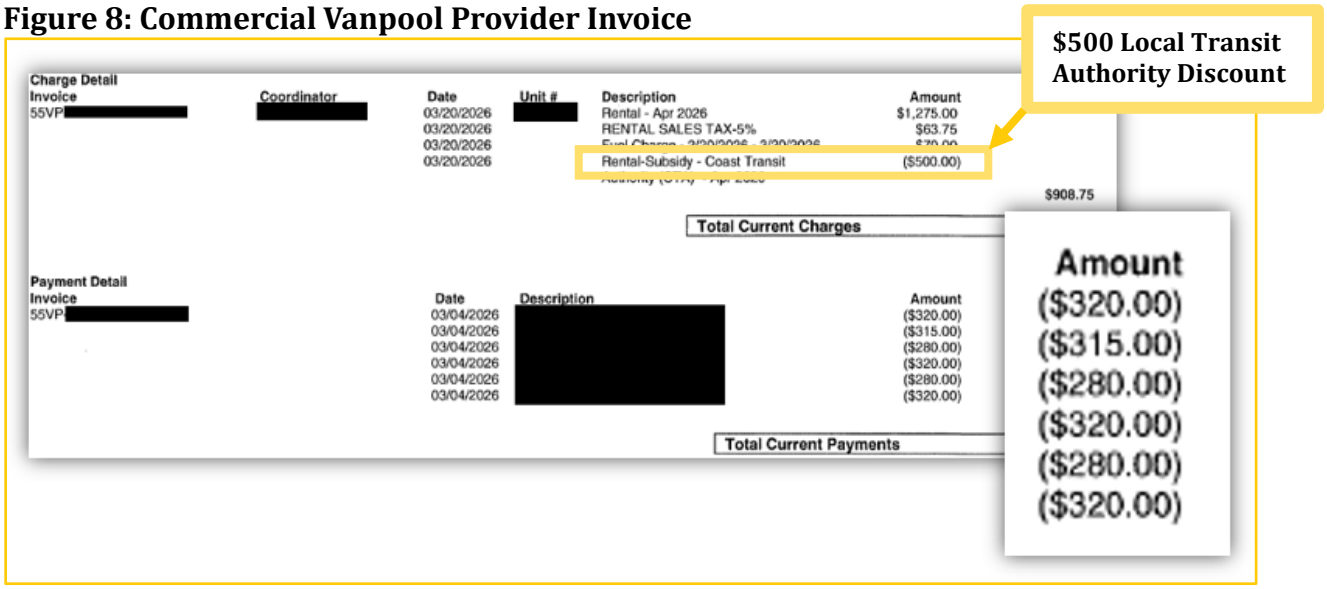
[11] A questioned cost monetary impact is cost that the OIG believes is unnecessary, unreasonable, unsupported, or an alleged violation of law, regulation, or contract as defined in 5 U.S. Code §405(a)(4).
[12] OIG continuously monitors "assets at risk," focusing on systemic revenue vulnerabilities, physical security deficiencies, and financial constraints.

FINDING 2. CONTROLS LACKING OVER VANPOOL TRANSIT BENEFITS

What We Found

The Transit Benefit Office lacked essential information and expertise necessary to effectively manage the vanpool transit program and calculate benefit subsidies. Unlike other public transportation benefits, vanpool subsidies are directly tied to the number of riders in each vanpool group, meaning that one rider's subsidy amount impacts the cost distribution for other riders. To qualify for GPO transit benefits, the vanpool group must meet specific occupancy and usage guidelines. Each GPO vanpool group has a coordinator[13] who enters into a contract with a commercial vanpool provider, establishing the terms and conditions for the vehicle lease and monthly billing. As shown in Figure 8, the provider's monthly invoices include important details such as lease rate, rider names, individual subsidy amounts, fuel and toll charges, traffic violation fees, and local transit authority discounts. These details help the Transit Benefit Office determine whether employees' subsidies are accurate and if any adjustments are needed.

Figure 8: Commercial Vanpool Provider Invoice



Source: Vanpool Invoice

Seven GPO vanpool groups carried credit balances on their invoices ranging from $1,572 to $9,957.

Because the Transit Benefit Office did not have commercial vanpool provider invoices or any other records of vanpool groups, we requested and received invoices from vanpool participants. Based on interviews and document reviews, we determined that GPO has at least 21 vanpool groups in Washington, DC, and Stennis, MS. However, we were unable to verify whether the total number of vanpool groups was complete or accurate. As shown in Figure 8, we identified cases in which employees in the same vanpool received different

[13] A vanpool coordinator is a designated vanpool participant who enters into a contract with the commercial vanpool service provider and handles the administrative tasks related to the vanpool.

subsidy amounts, indicating inconsistencies and errors in the calculation process. In addition, seven vanpool groups carried a credit balance on their invoices ranging from $1,572 to $9,957. We also discovered several GPO vanpool groups included non-GPO riders.

We discovered, based on discussions with one commercial vanpool provider, that the Agency's vanpool groups are open to non-GPO riders, making these groups eligible for monthly discounts from local transit authorities, ranging from $200 to $500. However, due to unclear policies, we could not determine whether non-GPO riders and local transit authority discounts are permitted or align with management's intent. Consequently, we could not determine allowable and excluded costs related to vanpool transit benefits. Moreover, it is unclear whether Transit Benefit Office staff accounted for non-GPO riders and local transit authority discounts when calculating the vanpool subsidy amounts for GPO employees. See Figure 9 for GPO vanpool groups that we compiled from commercial vanpool provider invoices.

Figure 9: GPO Vanpool Groups Based on Invoices From December 2025 to April 2026

	Vanpool ID	Invoice Available for Review	Number of Riders	Additional Subsidy Amount	Balance Due or (Credit)
1	5***-***668	☒	Data Not Available	Data Not Available	Data Not Available
2	5***-***696	☒	Data Not Available	Data Not Available	Data Not Available
3	5***-***757	☑	4	$ 500	$ 651
4	5***-***369	☑	5	500	(4,297)
5	5***-***960	☑	5	500	(5,922)
6	5***-***387	☑	4	500	(1,916)
7	5***-***038	☒	Data Not Available	Data Not Available	Data Not Available
8	5***-***911	☑	3	500	(2,531)
9	5***-***912	☑	6	500	(9,957)
10	5***-***101	☑	4	500	(3,747)
11	5***-***703	☑	4	500	25
12	5***-***268	☑	5	500	Data Not Available
13	5***-***564	☑	4	500	1,091
14	5***-***716	☒	Data Not Available	Data Not Available	Data Not Available
15	5***-***498	☑	4	500	1,522
16	5***-***260	☑	4	500	2,112
17	1***-***756	☑	7	300	1,612
18	1***-***149[A]	☒	Data Not Available	Data Not Available	Data Not Available
19	1***-***426	☑	5	200	(1,572)
20	PV M*** G*** H***	☑	5[B]	Data Not Available	Data Not Available
21	PV L*** M***	☑	6	Data Not Available	Data Not Available

Source: Based on vendor reports and the latest vanpool invoices provided to us at the time of our audit.
[A]: Vanpool dissolved in April 2026
[B]: Based on a February 2026 report

Defining allowable expenses—such as fuel, tolls, or traffic violations—is a critical aspect of accurate transit subsidy calculations. One commercial vanpool provider informed us that they issue a fuel credit card as a benefit and invoice the charges to the vanpool group monthly. This provider asserted that they sought clarification from Transit Benefit Office staff, who informed them that fuel expenses cannot be funded with vanpool transit benefits. Yet, the provider continued to allow vanpool groups to use fuel credit cards and included these charges on monthly invoices.

During discussions with the same commercial vanpool provider, they revealed that GPO had accumulated excess subsidies of $39,604 over an unspecified period from various vanpool groups. The provider stated they were unaware of the requirement to return excess subsidies to GPO. We followed up with Transit Benefit Office management and staff about the $39,604 excess subsidies. They were unaware of the accumulated excess subsidies. Due to the lack of vanpool records at GPO, we could not determine whether excess subsidies resulted from inaccurate subsidy calculations or untracked changes in ridership.

Management was unaware of $39,604 in accumulated credit balances in its vanpool program.

After additional discussions with the provider about the excess subsidies, they asserted that they returned the $39,604 to the Federal government via pay.gov as of April 2026. However, the provider could not provide evidence of their action. The Agency Financial Management informed us that GPO did not have an active pay.gov account as of the date of this report. Consequently, it is unclear when or whether GPO can access the $39,604 that the provider asserted had been returned. Therefore, we will report the $39,604 monetary impact as funds put to better use.[14]

Why This Occurred

GPO lacks comprehensive Agency-specific policies and procedures for vanpool transit benefits that address essential controls. These include program monitoring protocols, defined roles and responsibilities for the Transit Benefit Office, vanpool coordinators and participants, and their supervisors; clear eligibility criteria for vanpool participation; as well as precise definitions of allowable and excluded costs related to vanpool transit benefits.

What Should Have Happened

The U.S. Department of Transportation, the agency that issues policy and uniform standards for the Federal Transit Benefit Program, provided the following best practices on how Federal Agencies should monitor their vanpool transit benefit program.

[14] Funds put to better use monetary impact are funds that the OIG believes could be used more efficiently by implementing recommended actions as defined in 5 U.S. Code §405(a)(5).

- Each Federal Agency should have an agency-specific transit benefit policy that addresses vanpools. The policy should encourage participants to adjust their monthly transit benefit amount as needed and require annual recertification by transit benefit participants.

- The recertification process should include training that reviews the policies and procedures of the transit benefit program. Agencies should create agency specific trainings for vanpool participants.

- To ensure consistency and accuracy with the Agency vanpool participants receiving the transit benefit, the Agency transit benefit program office should maintain a list of vanpool providers used by Agency participants, to include the name of the vanpool provider, point of contact, address, and phone number.

- The vanpool must seat a minimum of six passengers (not including the driver), and at least 50 percent of the adult seating capacity of the vehicle (not including the driver) must be used for the transportation of employees to and from work, and such transportation must represent 80 percent of the overall usage of the vehicle.

- All vanpool participants must use the vanpool for commuting to and from work at least 50 percent of eligible workdays.

- The vanpool provider should provide a monthly invoice that reflects the total cost of the vanpool vehicle.

- If a vanpool receives a rider subsidy from a transit authority, the Agency must offset the monthly benefit amount for vanpool participants receiving the subsidy.

Why This Is Important

The absence of current vanpool participant records, accurate monthly provider invoices, and detailed, transparent policies severely undermines GPO's ability to manage and calculate vanpool transit subsidies responsibly. This lack of oversight leads not only to improper spending—through excessive subsidies, excluded costs, and overlooked discounts from local transit authorities —but also erodes trust, creates confusion, and exposes the program to financial risk. GPO must implement comprehensive policies, strengthen recordkeeping practices, and ensure subsidy calculations are both equitable and precise. Only by addressing these deficiencies can GPO mitigate improper spending and ensure transit subsidies are distributed fairly and effectively.

Recommendation for the Director:

Recommendation 5: Direct management to establish and communicate a vanpool-specific policy and standard operating procedures that include, but are not limited to:

- Adopting best practices from the Department of Transportation on managing vanpool programs.

- Identifying and establishing roles and responsibilities for the Transit Benefit Office management and employees, vanpool coordinators and participants, and their supervisors.

- Establishing detailed procedures describing monitoring activities to include actions to recover excess subsidies from commercial vanpool providers.

- Directing Transit Benefit Office employees to collect and review monthly vanpool invoices for accurate subsidy calculations and adjust participants' vanpool benefits when appropriate.

Recommendation 6: Direct management to coordinate with relevant government agencies to transfer the $39,604 to the Agency.

FINDING 3. INACCURATE OR MISSING ADDRESSES FOR TELEWORKERS

What We Found

Agency Human Capital did not ensure the Telework Dashboard contained accurate alternate worksite addresses for all employees with approved telework agreements. Our review of Telework Dashboard data, as of February 5, 2026, found that out of 773 employees with approved telework agreements, 261 (34 percent) showed GPO headquarters as their alternate worksite address, and 45 (six percent) had a missing alternate worksite address.

Why This Occurred

Although the telework policy mandates annual recertification by employees and review by supervisors within the Telework Dashboard, there is no mechanism to prompt either party to verify that the alternate worksite address, locality pay, and other critical information are up to date and accurate. Inaccuracies persist because employees and supervisors continue to recertify and approve agreements without confirming that their information is up to date.

What Should Have Happened

According to GPO Directive 645.19D, *Telework Program*, issued on January 10, 2025, supervisors are responsible for reviewing telework agreements annually with the employee and ensuring correct recording in the Telework Dashboard. Employees are responsible for submitting updated telework agreements to reflect changes in address, change in supervisor, change in position, and change in employee eligibility.

Why This Is Important

Maintaining accurate telework information is critical for informed organizational decision-making and effective emergency preparedness. Accurate telework address data is also important for ensuring employees receive the correct locality pay based on their alternate worksite location.

Recommendation for the Director:

Recommendation 7: Direct management to develop and implement system validation rules in the Telework Dashboard to prompt employees to certify and supervisors to affirm alternate worksite addresses, work schedules, work position, and other critical information are current and accurate during the annual recertification of telework agreements.

SUMMARY OF MANAGEMENT'S COMMENTS

Regarding the Agency's comments dated September 17, 2026, management requested revisions in the report regarding the use of the phrase "improperly spent" and monetary impact conclusions by: (1) replacing "improperly spent" with terms such as data misalignment, classification errors, or administrative control gaps; (2) revising monetary-impact statements not supported by direct evidence of improper spending; and (3) characterizing the findings as control weaknesses and data-integrity issues rather than presumed misuse.

Regarding recommendation 1, management stated that it will implement layered monitoring controls, including monthly quality assurance sampling and quarterly supervisory reviews. GPO will use the Transit Benefit Dashboard, Human Capital Dashboard, related reports, and the PTA database to verify telework alignment, identify parking conflicts, confirm employee separations, and assess benefit accuracy. GPO will also establish Transit Benefit Office staff performance metrics, integrate an offboarding checkpoint into ITServiceHUB and Human Capital Dashboard workflows, and provide cross-training and redundancy to support consistent processing and continuity of operations. The target implementation date is December 30, 2026.

Regarding recommendation 2, management stated that it will establish reconciliation controls between the Transit Benefit Dashboard and the PTA database, including monthly reviews, quarterly supervisory validation, documented results, and interoffice cash reconciliations with Agency Financial Management to track refunds. The target implementation date is December 30, 2026.

Regarding recommendation 3, management stated that it will reconcile the Transit Benefit Dashboard with the PTA database to remove separated employees, eliminate duplicate subsidy cards, and correct missing or inaccurate participant data. GPO will document legacy issues, corrective actions, and verification dates in a migration correction log; issue monthly alignment reports to track discrepancies and data accuracy; and escalate significant or recurring errors to leadership. The target implementation date is December 30, 2026.

Regarding recommendation 4, management stated that it will enforce compliance with Transit Benefit Program policies and procedures through a structured, multilayered program. The program will include initial and annual refresher training on updated standard operating procedures (SOP) for enrollment, termination, recordkeeping, subsidy assignments, monthly reviews, systems, compliance expectations, and oversight responsibilities. GPO will also conduct standardized monthly and quarterly reviews of parking data, telework agreements, leave records, and separation reports, using Supervisor Review Checklists to ensure consistent documentation and oversight. The target implementation date is January 30, 2027.

Regarding Recommendation 5, management stated that the Agency will develop a comprehensive Vanpool Transit Benefits SOP addressing eligibility, allowable and excluded costs, occupancy and ridership verification, provider oversight, discounts, and staff responsibilities. GPO will require employees to submit monthly vanpool provider invoices, maintain a vanpool provider master list and credit ledger, and require monthly certification of non-GPO mixed-rider vanpool groups. The target implementation date is January 30, 2027.

Regarding Recommendation 6, management stated that the DOT deposited the $39,604 with the U.S. Treasury in accordance with federal regulations. Management added that the period for reclaiming unused funds has expired. Therefore, the Agency cannot recover the funds from the U.S. Treasury and requested that the OIG close the recommendation.

Based on management's response and request for closure of recommendation 6, the OIG received on September 21, 2026, supporting documentation dated September 11, 2026, from a DOT official stating receipt of $39,604 in May 2026 through pay.gov to the U.S. Treasury from the Agency's vanpool provider.

Regarding recommendation 7, management stated that telework records now accurately reflect each teleworker's alternate duty station. Agency Human Capital will launch an enhancement to the Human Capital Dashboard's telework module in September 2026, requiring employees and supervisors to annually certify the telework address, telework type, and schedule, while maintaining a complete history of annual reviews. The Agency requested closure of this recommendation.

Based on management's response and request for closure to recommendation 7, the OIG received a demonstration of the enhancement on September 23, 2026. The enhancement to the Human Capital Dashboard went live for GPO use on September 21, 2026.

See Appendix H for management's comments in their entirety.

EVALUATION OF MANAGEMENT'S COMMENTS

Agency Comments dated September 18, 2026

The OIG considered management's comments responsive to recommendations 1 through 7. The planned corrective actions should resolve the issues identified in the report for recommendations 1 through 5. Regarding recommendations 6 and 7, management provided documentation demonstrating that its actions fulfilled the intent of the recommendations. Accordingly, we closed both recommendations upon issuance of the final report.

Agency Comments dated September 17, 2026

Regarding management's comment that the report lacked support for concluding that funds were improperly spent because the audit did not verify employees' actual commuting origins and destinations or interview every sampled employee about transit usage, the OIG considered the comments. However, the report's conclusions were supported by official records, including transit benefit usage records, monthly parking payments, and approved telework agreements with corresponding work schedules. The OIG identified ineligible transit benefit subsidies through the Transit Benefit and Human Capital Dashboards, monthly parking reports, and the PTA database; contacted responsible GPO officials regarding each exception; and obtained their validation or invalidation of the exceptions.

Regarding management's comment that the reported monetary impacts assume losses without direct evidence of improper spending, the OIG considered the comments. However, the report's conclusions were based on the OIG evaluating whether internal controls prevented transit benefits from being provided to ineligible employees and reporting only exceptions validated by responsible GPO officials. The report's findings and Appendices B through E distinguish between $82,368 in ineligible subsidies that were spent and not recovered, classified as questioned costs and a monetary impact, and $344,987 in ineligible subsidies that were not spent and were recovered, classified as assets at risk and a nonmonetary impact. The Agency's September 18, 2026, comments further stated that the period for reclaiming the accumulated $39,604 in excess subsidies from employees' vanpool accounts from the U.S. Treasury had expired.

Regarding management's comment that the findings assume misuse rather than control weaknesses and data issues, the OIG considered the comments. However, the report's conclusions were supported by documented control deficiencies in "What We Found" and "Why This Occurred" sections, demonstrating that the findings resulted from weaknesses in control design or operation of internal controls.

All recommendations require OIG concurrence before closure. The OIG requests written confirmation upon completion of corrective actions. All recommendations should not be closed until the OIG provides written confirmation that they can be closed. See Appendix H for management's comments in their entirety.

APPENDICES

Appendix A. Objective, Scope, and Methodology

Our objective was to evaluate the effectiveness of management's actions in addressing prior audit issues. Specifically, we evaluated actions management has taken to address recommendations in OIG Report 24-03, *GPO Telework Programs,* to prevent repeated findings and improve compliance with policies.

To accomplish our objective, we:

- Reviewed applicable sections of Directive 450.3D, *Transit Benefits Program* and Directive 645.19D, *Telework Program*, and Transit Benefit Program standard operating procedures, and prior recommendations and corresponding corrective actions.
- Conducted walkthroughs to understand and evaluate processes and procedures used to manage the Transit Benefit and Telework programs.
- Interviewed commercial transit service providers and employees.
- Interviewed key GPO officials in the Agency Human Capital, Transit Benefit Office, and Information Technology.
- Reviewed Transit Benefit Dashboard data, Agency Human Capital data related to telework, locality, separation, and offboarding, PTA database data, commercial service provider data, and vanpool invoices.

To identify separated employees still receiving transit benefits, we obtained separation reports from Agency Human Capital covering October 2016 to February 2026 and compared their payroll ID numbers with the December 2025 PTA activity report. We removed individuals who had been rehired or timely removed from their transit subsidy accounts. We determined the number of monthly transit benefits received by reviewing PTA database account histories. To calculate questioned costs and assets at risk, we reviewed commercial transit service provider invoices, PTA database account histories, and records of unspent funds returned to GPO.

To identify 100-percent teleworkers still receiving transit benefits, we obtained Telework Dashboard data as of February 5, 2026, from Agency Human Capital and compared payroll ID numbers to the December 2025 PTA activity report. We reviewed telework agreements to confirm the accuracy of our results. We determined the number of monthly transit benefits received by reviewing PTA database account histories. To calculate questioned costs and assets at risk, we reviewed commercial transit service provider invoices, PTA database account histories, and records of unspent funds returned to GPO.

To identify parking benefit recipients receiving transit benefits, we obtained parking benefit data from the Agency Financial Management and compared payroll ID numbers with the December 2025 PTA activity report. We determined the number of monthly transit benefits received by reviewing PTA database account histories and individual parking benefits histories. To calculate questioned costs and assets at risk, we reviewed

commercial transit service provider invoices, PTA database account histories, and records of unspent funds returned to GPO.

To compare the transit dashboard data to the PTA database, we obtained active Transit Benefit Dashboard records as of February 13, 2026, from Agency Information Technology Services and compared them to the December 2025 PTA activity report based on payroll ID numbers. To account for timing differences between these two datasets, we followed up with the Transit Benefit Office to identify and remove mismatches.

We conducted this performance audit from January through September 2026, in accordance with generally accepted government auditing standards. Those 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 objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We discussed our observations and conclusions with management on August 3, 2026, and included their comments where appropriate.

Computer-Generated Data
We assessed the reliability of GPO's data in the Transit Benefit Dashboard and Telework Dashboard by interviewing knowledgeable officials to obtain an understanding of controls and performing analytical procedures, such as completeness and accuracy analysis. We determined that the data was sufficiently reliable for the purposes of this report.

Internal Controls
We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective.

Prior Audit Coverage
The OIG performed an audit of the *Government Publishing Office Telework Program* in March 2024, Report Number 24-03.

Appendix B: Monetary and Non-Monetary Impacts – Separated Employees

Employee ID Number	Separation Date	Transit Benefits Removal Date	Number of Monthly Benefits[15]	Amount of Monthly Benefits	Total Benefits Since Separation	Questioned Costs[16] (Not Recovered)	Assets at Risk[17] (Recovered)
1	8/31/2017	3/17/2026	10	104.00	$ 10,608.00	$ 4,179.90	$ 6,428.10
2	11/30/2017	2/6/2026	99	140.00	13,860.00	13,720.00	140.00
3	3/31/2018	3/17/2026	95	155.00	14,725.00	-	14,725.00
4	6/6/2018	3/17/2026	92	195.00	17,940.00	1,264.85	16,675.15
5	8/10/2018	3/17/2026	90	230.00	20,700.00	-	20,700.00
6	8/22/2018	3/17/2026	90	226.00	20,340.00	-	20,340.00
7	8/31/2018	2/6/2026	90	217.00	19,530.00	-	19,530.00
8	5/2/2019	2/6/2026	81	192.00	15,552.00	-	15,552.00
9	7/17/2021	3/17/2026	55	231.00	12,705.00	-	12,705.00
10	2/28/2022	3/17/2026	48	162.00	7,776.00	-	7,776.00
11	9/29/2022	2/6/2026	41	243.00	9,963.00	9,720.00	243.00
12	11/19/2022	2/6/2026	39	204.00	7,956.00	-	7,956.00
13	1/3/2023	3/17/2026	37	270.00	9,990.00	9,990.00	-
14	5/17/2023	3/17/2026	33	189.00	6,237.00	2,835.00	3,402.00
15	5/20/2023	2/6/2026	33	216.00	7,128.00	2,160.00	4,968.00
16	8/31/2023	3/17/2026	30	216.00	6,480.00	-	6,480.00
17	12/30/2023	2/6/2026	26	200.00	5,200.00	-	5,200.00
18	12/31/2023	2/6/2026	26	270.00	7,020.00	6,750.00	270.00
19	1/27/2024	3/17/2026	25	189.00	4,725.00	-	4,725.00
20	2/10/2024	3/17/2026	25	245.00	6,125.00	148.70	5976.30
21	3/23/2024	2/6/2026	23	60.00	1,380.00	-	1,380.00
22	6/17/2024	2/6/2026	20	243.00	4,860.00	4,617.00	243.00
23	12/11/2024	2/6/2026	14	189.00	2,646.00	2,457.00	189.00
24	1/8/2025	2/6/2026	12	varied[18]	2,704.65	279.00	2,425.65
25	2/7/2025	2/6/2026	12	60.00	720.00	-	720.00
26	4/30/2025	2/6/2026	10	170.00	1,700.00	-	1,700.00
27	5/30/2025	3/17/2026	10	280.00	2,800.00	-	2,800.00
28	7/11/2025	2/6/2026	7	56.00	392.00	-	392.00
29	8/31/2025	2/6/2026	6	35.00	210.00	-	210.00
30	10/31/2025	2/19/2026	4	243.00	972.00	243.00	729.00
31	10/31/2025	2/6/2026	4	146.00	584.00	-	584.00
32	11/25/2025	2/6/2026	3	243.00	729.00	-	729.00
33	12/9/2025	1/15/2026	1	95.00	95.00	-	95.00
34	12/10/2025	3/17/2026	3	189.00	567.00	378.00	189.00
35	12/12/2025	1/9/2026	1	270.00	270.00	270.00	-
36	12/18/2025	1/9/2026	1	280.00	280.00	280.00	-
37	12/26/2025	3/17/2026	3	138.00	414.00	-	414.00
38	12/26/2025	3/17/2026	3	162.00	486.00	324.00	162.00
39	12/31/2025	2/19/2026	2	210.00	420.00	-	420.00
40	1/30/2026	3/17/2026	2	243.00	486.00	243.00	243.00
TOTAL			***1,298***		***$ 247,275.65***	***$ 59,859.45***	***$ 187,416.20***

Source: OIG analysis of PTA database account histories and commercial transit service provider records.

[15] We calculated number of monthly benefits based on the date of the review. Additional amounts may have been authorized before individuals were removed from the PTA database.

[16] The cost the OIG believes is unnecessary, unreasonable, unsupported, or an alleged violation of law, regulation, or contract.

[17] OIG continuously monitors "assets at risk," focusing on systemic revenue vulnerabilities, physical security deficiencies, and financial constraints.

[18] Employee 24 had 11 monthly benefits of $228 and one monthly benefit of $196.65 for a total of $2,704.65 authorized since separation.

Appendix C: Monetary and Non-Monetary Impacts – Employees Not Eligible for Both Transit Benefits and 100-Percent Telework Schedule

Employee ID Number	100-Percent Telework Effective Start Date	Transit Benefits Removal Date	Number of Monthly Benefits [19]	Amount of Monthly Benefits	Total Benefits Concurrent with 100 Percent Telework	Questioned Costs [20] (Not Recovered)	Assets at Risk[21] (Recovered)
41	7/28/2021	5/20/2026	25	varied[22]	$ 5,138.00	$ 1,190.00	$ 3,948.00
42	8/12/2021	2/6/2026	52	varied[23]	7,776.00	1,188.00	6,588.00
43	8/30/2021	5/20/2026	44	162.00	7,128.00	-	7,128.00
44	9/1/2021	4/1/2026	47	70.00	3,290.00	1,418.00	1,872.00
45	9/1/2021	1/7/2026	48	varied[24]	6,386.00	797.60	5,588.40
46	9/14/2022	5/20/2026	40	varied[25]	2,278.00	2,118.00	160.00
47	3/13/2023	5/20/2026	33	40.00	1,320.00	48.00	1,272.00
48	1/18/2024	2/19/2026	10	varied[26]	1,652.00	1,060.20	591.80
49	1/23/2025	5/20/2026	8	varied[27]	113.00	-	113.00
50	1/27/2025	5/20/2026	15	226.00	3,390.00	-	3,390.00
51	1/27/2025	5/20/2026	15	257.00	3,855.00	-	3,855.00
52	2/5/2025	4/14/2026	14	240.00	3,360.00	-	3,360.00
53	2/13/2025	12/1/2025	10	216.00	2,160.00	648.00	1,512.00
54	2/14/2025	5/1/2026	14	156.00	2,184.00	$41.50	2,142.50
55	2/14/2025	5/20/2026	14	42.00	588.00	$11.60	576.40
56	3/4/2025	4/13/2026	13	216.00	2,808.00	2,808.00	-
57	3/4/2025	5/20/2026	13	255.00	3,315.00	-	3,315.00
58	9/11/2025	5/20/2026	7	84.00	588.00	504.00	84.00
59	9/11/2025	5/20/2026	7	14.00	98.00	-	98.00
60	9/11/2025	5/20/2026	7	16.00	112.00	2.25	109.75
61	9/11/2025	5/20/2026	7	52.00	364.00	364.00	-
62	9/11/2025	5/20/2026	7	48.00	336.00	48.00	288.00
63	9/11/2025	5/20/2026	7	155.00	1,085.00	-	1,085.00
64	11/14/2025	2/2/2026	3	315.00	945.00	-	945.00
65	1/7/2026	5/20/2026	3	14.00	42.00	14.00	28.00
TOTAL			**463**		**$ 60,311.00**	**$ 12,261.00**	**$ 48,050.00**

Source: OIG analysis of Public Transit Agency database account histories and commercial transit service provider records.

[19] We calculated number of monthly benefits based on the date of the review. Additional amounts may have been authorized before individuals were removed from the PTA database.
[20] The cost the OIG believes is unnecessary, unreasonable, unsupported, or an alleged violation of law, regulation, or contract.
[21] OIG continuously monitors "assets at risk," focusing on systemic revenue vulnerabilities, physical security deficiencies, and financial constraints.
[22] Employee 41 had 14 monthly benefits of $257 and 11monthly benefits of $140 for a total of $5,138 while on 100-percent telework.
[23] Employee 42 had 32 monthly benefits of $108 and 20 monthly benefits of $216 for a total of $7,776 while on 100-percent telework.
[24] Employee 45 had 35 monthly benefits of $87 and 13 monthly benefits of $257 for a total of $6,386 while on 100-percent telework.
[25] Employee 46 had 29 monthly benefits of $52 and 11 monthly benefits of $70 for a total of $2,278 while on 100-percent telework.
[26] Employee 48 had eight monthly benefits of $170, one monthly benefit of $112, and one monthly benefit of $180 for a total of $1,652 while on 100-percent telework.
[27] Employee 49 had seven monthly benefits of $14 and one monthly benefit of $15 for a total of $113 on 100-percent telework.

Appendix D: Monetary and Non-Monetary Impacts – Employees Not Eligible for Both Transit and Parking Benefits

Employee Number	Date Overlap Began (Parking Plus Transit Benefits)	Transit Benefits Removal Date	Number of Monthly Benefits[28]	Amount of Monthly Benefits	Total Benefits Concurrent With Parking	Questioned Costs[29] (Not Recovered)	Assets at Risk[30] (Recovered)
66	7/1/2017	6/1/2026	106	51.00	$ 5,406.00	-	$ 5,406.00
67	1/1/2018	6/1/2026	100	170.00	17,000.00	$ 1,530.00	15,470.00
68	3/1/2018	6/1/2026	98	221.00	21,658.00	-	21,658.00
69	8/1/2018	6/1/2026	93	103.00	9,579.00	-	9,579.00
70	10/1/2019	6/1/2026	79	255.00	20,145.00	-	20,145.00
71	11/1/2021	6/1/2026	54	212.00	11,448.00	-	11,448.00
72	7/1/2023	6/1/2026	34	270.00	9,180.00	1,080.00	8,100.00
73	12/1/2023	2/6/2026	27	136.00	3,672.00	1,045.75	2,626.25
74	1/1/2024	5/21/2026	28	60.00	1,680.00	-	1,680.00
75	11/1/2024	6/1/2026	18	204.00	3,672.00	-	3,672.00
76	12/1/2024	4/17/2026	17	173.00	2,941.00	4.75	2,936.25
Total			***654***		***$ 106,381.00***	***$ 3,660.50***	***$102,720.50***

Source: OIG analysis of PTA database account histories and commercial transit service provider records.

[28] We calculated number of monthly benefits based on the date of the review. Additional amounts may have been authorized before individuals were removed from the PTA database.
[29] The cost the OIG believes is unnecessary, unreasonable, unsupported, or an alleged violation of law, regulation, or contract.
[30] OIG continuously monitors "assets at risk," focusing on systemic revenue vulnerabilities, physical security deficiencies, and financial constraints.

Appendix E: Monetary and Non-Monetary Impacts – Multiple Transit Subsidy Cards Issued to Employee

Employee ID Number	Number of Transit Subsidy Cards Issued to a Single Employee	Date Multiple Cards Began	Excess Card Removal Date	Number of Duplicate Card Monthly Benefits[31]	Amount of Monthly Benefits	Total Benefits Concurrent With Other Card	Questioned Costs[32] (Not Recovered)	Assets at Risk[33] (Recovered)
77	2	11/1/2023	4/9/2026	28	162.00	$ 4,536.00		$ 4,536.00
78	2	2/1/2024	3/18/2026	26	243.00	6,318.00	$ 6,318.00	-
79	2	2/1/2025	4/8/2026	14	181.00	2,534.00	269.25	2,264.75
Total				***68***		***$ 13,388.00***	***$ 6,587.25***	***$ 6,800.75***

Source: OIG analysis of PTA database account histories and commercial transit service provider records.

[31] We calculated number of monthly benefits based on the date of the review. Additional amounts may have been authorized before individuals were removed from the PTA database.
[32] The cost the OIG believes is unnecessary, unreasonable, unsupported, or an alleged violation of law, regulation, or contract.
[33] OIG continuously monitors "assets at risk," focusing on systemic revenue vulnerabilities, physical security deficiencies, and financial constraints.

Appendix F: Table of Recommendations

Recommendation	Management Response	Status	Return on Investment
1. Direct management to establish and implement monitoring controls over the Transit Benefit Program and metrics to evaluate employee performance.	Target Implementation Date (TID) is December 30, 2026	Open	Nonmonetary – Improve management controls. By implementing this recommendation, GPO will be able to hold the Transit Benefit Office's supervisor accountable for ensuring that Transit Benefit Office staff remove employees from the Public Transit Agency database following their departure from GPO.
2. Direct management to establish a policy requirement for the Transit Benefit Office to perform periodic reconciliations of transit benefits records between the Transit Benefit Dashboard and the Public Transit Agency database.	TID is December 30, 2026	Open	Nonmonetary – Improve systems and processes. Implementing this recommendation will enable GPO to identify discrepancies between the Public Transit Agency database and the Transit Benefit Dashboard, where they are approved. This will ensure that only approved employees receive transit benefits.
3. Direct the Transit Benefit Office to take immediate action to ensure employee benefit records in the Transit Benefit Dashboard are accurate and complete by reconciling records with the Public Transit Agency database.	TID is December 30, 2026	Open	Nonmonetary – Improve systems and processes. Implementing this recommendation will enable GPO to identify discrepancies between the Public Transit Agency database and the Transit Benefit Dashboard, where they are approved. This will ensure that only approved employees receive transit benefits.
4. Direct management to enforce Transit Benefit Office staff to comply with all policies and procedures over 1) transit benefit enrollment, termination, records management, and assignment of subsidy amounts; 2) monthly review of transit records against leave reports, separation reports, parking, and telework reports, and 3) maintaining a complete and accurate database of all transit benefits participants.	TID is January 30, 2027	Open	Nonmonetary – Ensure compliance with a prescribed standard. Implementing this recommendation will ensure that management's design to reduce risk within the Transit Benefit Program is carried out. In addition, retaining records of quarterly reviews will enable future audits.

Recommendation	Management Response	Status	Return on Investment
5. Direct management to establish and communicate a vanpool-specific policy and standard operating procedures that include, but are not limited to: a. Adopting best practices from the Department of Transportation on managing vanpool programs. b. Identifying and establishing roles and responsibilities for the Transit Benefit Office management and employees, vanpool coordinators and participants, and their supervisors. c. Establishing detailed procedures describing monitoring activities to include actions to recover excess subsidies from commercial vanpool providers. d. Directing Transit Benefit Office employees to collect and review monthly vanpool invoices for accurate subsidy calculations and adjust participants' vanpool benefits when appropriate.	TID is January 30, 2027	Open	Nonmonetary - Improve management controls, systems, and processes. Initiate best business practices. Implementing this recommendation will enable GPO to establish and communicate a standard process, grounded in best practices, for managing and overseeing the vanpool program. Establishing roles and responsibilities will outline and assign clear accountability to ensure that the developed processes are properly executed. Incorporating best practices from the Department of Transportation will enable more accurate subsidy calculations, thereby reducing excess unused balances.
6. Direct management to coordinate with relevant government agencies to transfer the $39,604 to the Agency.	N/A	Closed	Monetary – Funds put to better use. GPO will be able to recover $39,604.
7. Direct management to develop and implement system validation rules in the Telework Dashboard to prompt employees to certify and supervisors to affirm alternate worksite addresses, work schedules, work position, and other critical information are current and accurate during the annual recertification of telework agreements.	N/A	Closed	Nonmonetary – Ensure compliance with a prescribed standard. Implementing this recommendation will provide supervisors with a tool to ensure meaningful annual reviews. This will also improve data quality in the Telework Dashboard.

Appendix G: Abbreviations

DOT	Department of Transportation
GPO	Government Publishing Office
ID	Identification
OIG	Office of Inspector General
PTA	Public Transit Agency
SOP	Standard Operating Procedure
TID	Target Implementation Date
U.S.	United States

Appendix H: Management's Comments

Management's comments, in their entirety, are presented in the next seven pages.

HUGH NATHANIAL HALPERN
Director

GPO

MEMORANDUM

Date: September 18, 2026

To: Inspector General

Subject: Agency Response to the OIG Draft Report on Follow-Up Audit of Transit and Telework Recommendations

Thank you for the opportunity to offer the Agency's response to the OIG Draft Report on the follow-up audit of Transit and Telework Recommendations, Report Number 26-DRAFT.

In General

We appreciate the professionalism and collaboration of the IG team throughout this follow-up audit. The Agency is firmly committed to continuously enhancing the Transit Benefit Program and strengthening Telework governance. We will update policy where needed, refine and apply appropriate monitoring and reconciliation controls, and maintain accurate, up-to-date records across the Transit Benefit Dashboard and the Public Transit Agency database. Our goal is to ensure the integrity of program data, transparency of operations, and timely corrective action when issues are identified.

Agency Response to Recommendations in the Draft Report

Recommendation 1

Direct management to establish and implement monitoring controls over the Transit Benefit Program and metrics to evaluate employee performance.

GPO concurs with this recommendation.

The Agency will implement multi-layered monitoring controls for the Transit Benefit Program, including conducting monthly quality assurance sampling and quarterly supervisory reviews, using the Transit Benefit Dashboard, HC Dashboard, HC reports, and the Public Transit Agency database to verify telework alignment, parking conflicts, separation status, and benefit accuracy.

GPO will also define performance metrics for the transit benefits office staff, assessing the accuracy, timeliness, and compliance with reconciliation requirements of Transit Benefit processing. In addition, we will establish a formal integration checkpoint within the IT ServiceHUB and HC Dashboard offboarding workflows to ensure that employees who have separated are removed from Transit Benefit systems. This will be supported by mandatory offboarding tasks, dashboards, and reports that track open/closed tasks, as well as manual verification by Transit staff. Furthermore, GPO will provide cross-training and redundancy within the Transit Benefits Office to ensure consistent processing and continuity of operations.

The Agency expects to complete this recommendation by December 30, 2026.

Recommendation 2

Direct management to establish a policy requirement for the Transit Benefit Office to perform periodic reconciliations of transit benefits records between the Transit Benefit Dashboard and the Public Transit Agency database.

GPO concurs with this recommendation.

The Agency will establish comprehensive reconciliation controls between the Transit Benefit Dashboard and the Public Transit Agency (PTA) database, including (1) developing a formal Reconciliation SOP requiring monthly alignment checks and quarterly supervisory validation; and (2) documenting reconciliation results, plus inter-office cash reconciliation with Finance (Disbursing) to track refunds.

The Agency expects to complete this recommendation by December 30, 2026.

Recommendation 3

Direct the Transit Benefit Office to take immediate action to ensure employee benefit records in the Transit Benefit Dashboard are accurate and complete by reconciling records with the Public. Transit Agency database.

GPO concurs with this recommendation.

The Agency will ensure Transit Benefit records are accurate and complete by performing full cross-system reconciliation between the Transit Benefit Dashboard and the PTA database, including removing separated employees, eliminating duplicate subsidy cards, and correcting missing or incorrect participant data.

GPO will also establish a migration correction log to document legacy issues, corrective actions, and verification dates as part of reconciliation efforts. Besides, GPO will implement a monthly alignment report to identify mismatches, track trend corrections, and ensure sustained accuracy. Finally, we will create a mismatch escalation pathway to ensure high-dollar discrepancies or repeated errors are reported to leadership monthly.

The Agency expects to complete this recommendation by December 30, 2026.

Recommendation 4

Direct management to enforce the Transit Benefit Office staff to comply with all policies and procedures over 1) transit benefit enrollment, termination, records management, and assignment of subsidy amounts; 2) monthly review of transit records against leave reports, separation reports,

parking, and telework reports, and 3) maintaining a complete and accurate database of all transit benefits participants.

GPO concurs with this recommendation.

The Agency will enforce full compliance with all Transit Benefit policies and procedures by implementing a structured, multi-layered compliance program, including training and annual refresher requirements, where all Transit Benefit Office teammates will receive training on updated SOPs governing enrollment, termination, recordkeeping, subsidy assignment, and monthly reviews, supplemented by mandatory annual Transit Program refresher training covering policy, systems, compliance expectations, and oversight responsibilities.

In addition, GPO will conduct standardized monthly and quarterly compliance verifications by implementing mandatory monthly checks of parking data, telework agreements, leave records, and separation reports, supported by Supervisor Review Checklists embedded in SOPs to ensure consistent documentation, review, and verification throughout these cycles.

The Agency expects to complete this recommendation by January 30, 2027.

Recommendation 5

Direct management to establish and communicate a vanpool-specific policy and standard operating procedures that include, but are not limited to:

- *Adopting best practices from the Department of Transportation on managing vanpool programs.*
- *Identifying and establishing roles and responsibilities for the Transit Benefit Office management and employees, vanpool coordinators and participants, and their supervisors.*
- *Establishing detailed procedures describing monitoring activities to include actions to recover excess subsidies from commercial vanpool providers.*
- *Directing Transit Benefit Office employees to collect and review monthly vanpool invoices for accurate subsidy calculations and adjust participants' vanpool benefits when appropriate.*

GPO concurs with this recommendation.

The Agency will develop a comprehensive Vanpool Transit Benefits SOP that consolidates eligibility rules, cost categories, occupancy verification, provider oversight, and discount management into a single, integrated control framework.

GPO will also define eligibility criteria, allowable and excluded cost categories, and verification of occupancy and ridership. In addition, we will require and maintain monthly invoice submissions and a Vanpool Provider Master List documenting provider information, coordinators, group IDs, riders, and the presence of discounts. Moreover, GPO will enforce a Non-GPO Rider Documentation Protocol that requires monthly certification of the mixed-rider composition.

The Agency will adhere to DOT best practices by maintaining a Vanpool Credit Ledger to track credit balances and reconcile invoices, and by defining clear roles for Transit Benefit staff, vanpool coordinators, and supervisors.

The Agency expects to complete the review and implement any necessary managerial and supervisory changes by January 30, 2027.

Recommendation 6

Direct management to coordinate with relevant government agencies to transfer the $39,604 to the Agency.

GPO concurs with this recommendation, though the Agency cannot complete it for the reasons described below.

Following discussions with relevant Government agencies, the $39,604 has been deposited with the U.S. Treasury. GPO cannot seek reimbursement from the holder, the U.S. Treasury, because these funds were transferred to the Treasury, in accordance with Federal regulations, by the U.S. Department of Transportation (DOT). Federal agencies are permitted to reclaim their unused funds within a certain period, and that window has expired.

Agency-designated points of contact are notified via email that excess funds are available for reclamation. The email provides the date the reclaim window will close. The Agency has determined that notifications regarding the reclamation of funds were not acted upon.

Since July 2026, GPO Agency Administrative Services, Agency Financial Management, DOT, and Commuter Direct (DOT's contractor) have updated the GPO points of contact so that, in the future, the correct GPO staff are notified, and Agency excess funds are reclaimed.

The Agency has addressed this recommendation and requests that it be closed.

Recommendation 7

Direct management to develop and implement system validation rules in the Telework Dashboard to prompt employees to certify and supervisors to affirm alternate worksite addresses, work schedules, work position, and other critical information are current and accurate during the annual recertification of telework agreements.

GPO concurs with this recommendation.

Effective August 10, 2026, all telework records have been updated. The HC Dashboard now accurately displays an alternate duty station for every teleworker. Additionally, AHC is

preparing to launch a new feature within the telework module of the HC Dashboard. This enhancement will generate a pending task for both teleworkers and their supervisors, requiring them to certify and validate the employee's telework address, telework type, and schedule. If any of these details are found to be incorrect, the current telework agreement will be automatically canceled, and the teleworker will be required to submit a new agreement to avoid a lapse in their telework arrangement. Also, a full history of all annual reviews will be maintained.

Teleworkers and their supervisors will receive weekly reminders to complete the certification process, and the task will remain on the dashboard's pending list until it is completed. We anticipate that this mandatory validation and certification will promote a more thorough and collaborative review of each employee's telework arrangements, thereby strengthening the accuracy and integrity of telework information. The anticipated date for this release is September 2026.

The Agency has addressed this recommendation and requests that it be closed.

Thank you again for the opportunity to provide the Agency's input on this product from your office. The Agency spent approximately 25 hours preparing this response. If you have any questions, please get in touch with me.

HUGH NATHANIAL HALPERN

cc: Deputy Director
General Counsel

GPO

MEMORANDUM

Date: September 17, 2026

To: Inspector General

From: Sam Musa, Chief Information Officer (CIO)

Subject: Agency Comments on Draft Audit Report – Follow-Up Audit of Transit and Telework Recommendations

Thank you for the opportunity to review the Draft Audit Report: Follow-Up Audit of Transit and Telework Recommendations (Report Number 26-DRAFT). We appreciate the diligence and professionalism your team demonstrated throughout this review, and we concur with the majority of the findings and recommendations. We are committed to strengthening program controls, updating processes, and ensuring the integrity and accuracy of both the Transit Benefit and Telework Programs.

Request to Revise Certain Language in the Report

While we concur with the findings and recommendations and will take action to address them, we respectfully request revisions to the conclusions regarding monetary impact statements and the use of the phrase “improperly spent.”

Example 1 – Telework Classification Errors

Appendix C identifies employees classified as full-time teleworkers who received transit benefits and concludes that $60,311 was “improperly spent” and $48,037 was “at risk.” Our review confirmed that many of these employees submitted telework agreements with incorrect telework types and that these agreements should have been recorded as routine or situational teleworking. In these cases, employees commute to work and use their transit benefits appropriately. The issue lies in the accuracy of administrative classification, which we will correct.

Importantly, the audit did not validate actual commuting behavior (source and destination), nor did it interview all sampled employees regarding their transit usage. Without verifying commuting patterns, we are concerned that there is insufficient support for the conclusion that funds were “improperly spent.”

Example 2 – Vanpool Funds Returned to the U.S. Treasury

Finding 2 states that GPO "incorrectly spent" $39,604 on vanpool subsidies. We confirmed that these funds were returned to the U.S. Treasury via Pay.gov, resulting in no taxpayer loss. Therefore, this amount should not be characterized as "improperly spent" nor counted as a monetary impact.

Clarification on Unspent Transit Funds

We wish to clarify that unused Metro Rail Transit benefits automatically return to the U.S. Department of Transportation (DOT). Unspent balances, therefore, do not constitute monetary losses to GPO. Accordingly, we request that you reconsider whether that result meets your standards for "monetary impact" or "questioned costs."

We Acknowledge Administrative Errors and Are Acting

We acknowledge instances of multiple transit cards being issued, delays in removing separated employees from the PTA database, and inaccuracies in telework classifications. We concur with recommendations to strengthen oversight, reconciliation, and validation processes and are implementing additional controls to mitigate these issues moving forward.

Requested Revisions to the Draft Report

Given the points above, we respectfully request the following edits to the draft report:

1. Reconsider the use of the phrase "improperly spent" with factual descriptions of the circumstances (e.g., data misalignment, classification errors, or administrative control gaps).
2. Revise monetary impact totals that assume losses without direct evidence of improper spending, especially where funds were returned to DOT or the U.S. Treasury.
3. Describe findings in terms of control weaknesses and data integrity issues rather than assumed misuse, unless supported by verified commuting behavior and employee interviews.

Of course, we recognize that reporting standards for Inspectors General may require the use of certain terms of art. We are simply asking that you ensure the language accurately reflects what happened and clarify where necessary.

We appreciate the work of your office and share the goal of strengthening program integrity and compliance. We look forward to continuing our collaboration to enhance controls and data accuracy across both programs. Please let us know if further information or clarification is needed.

SAM MUSA

Sam Musa

Digitally signed by Sam Musa
Date: 2026.09.18 13:42:13 -04'00'

cc: **Director**
Deputy Director
General Counsel