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**AUDIT  
REPORT  
05-04**

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**GPO'S TRAVEL PROGRAM**

**September 30, 2005**

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**OFFICE OF INSPECTOR GENERAL**



U.S. GOVERNMENT  
PRINTING OFFICE  
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WASHINGTON, DC 20401

# Memorandum

OFFICE OF THE INSPECTOR GENERAL

DATE: September 30, 2005

REPLY TO

ATTN OF: Assistant Inspector General for Audits

SUBJECT: Final Report on Audit of GPO's Travel Program  
Assignment Number (160)  
Report Number 05-04

TO: Chief Financial Officer

Enclosed please find the subject final report. Please refer to the Executive Summary for the overall audit results. Our evaluation of your response has been incorporated into the body of the report. We consider management's proposed actions responsive to each of the report recommendations. Recommendations 7 and 9 will be closed with the issuance of this report. The remaining 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 F.

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

Kevin J. Carson  
Assistant Inspector General for Audits

cc:  
Deputy Chief of Staff  
Managing Director, Customer Services

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# GPO Office of Inspector General

Report Number 05-04  
Assignment Number (160)

September 30, 2005

## GPO's Travel Program

### Executive Summary

**Background.** The GPO Office of Inspector General has completed an audit of the Government Printing Office's Travel Program. The GPO Travel Program is administered by the Agency/Organization Program Coordinator who is assigned to the Cash Management Services Section in the Office of the Chief Financial Officer. The Agency/Organization Program Coordinator is responsible for issuing and tracking travel orders as well as monitoring the usage of travel cards issued to GPO employees.

GPO's policy is to follow the Federal Travel Regulations promulgated by the U.S. General Services Administration, except in the most unusual of circumstances. GPO has contracted with the Bank of America for GPO employees to be issued MasterCard travel cards at no charge or interest fees. Each employee is billed directly and is personally liable for all charges incurred with the card. GPO policy provides that travel cards are to be used only for expenses incurred in conjunction with official travel.

During the first six months of Fiscal Year 2005, GPO issued a total of 34 travel advances totaling \$65,627, and processed 879 travel vouchers for travel with a total value of approximately \$459,000.

**Objectives.** The overall audit objective was to evaluate the effectiveness of GPO's Travel Program. The specific objectives were to determine whether: (1) adequate controls exist over the issuance and processing of travel orders, travel advances, and travel cards; (2) travel card usage is monitored to ensure the cards are used only for official travel and that payments are timely; (3) only personnel with a legitimate need have travel cards; and (4) travel claims and the repayment of travel advances are processed timely and accurately. Appendix A contains further details on the audit objectives, scope, and methodology.

**Results of Audit.** Management controls over GPO's Travel Program can be strengthened. Specifically, the audit identified that: (1) travel cards were not always being used for purchases related to official travel (Finding A); (2) some GPO employees in possession of travel cards were not always timely paying their outstanding balances (Finding B); (3) travel advances were not always necessary, properly controlled or paid back in a timely manner (Finding C); and (4) travel claims submitted by some GPO employees were not reimbursed in accordance with the Federal Travel Regulations

(Finding D). The audit also identified other issues regarding the Travel Program that, while requiring management's attention, did not justify formal recommendations at this time (Finding E).

**Recommendations.** A total of 10 recommendations are made to GPO management, which, if implemented, will not only improve management controls over the Travel Program, but will also ensure that official travel by GPO employees is accomplished in the most cost-effective manner and in accordance with applicable GPO and Federal travel policies and procedures.

**Management's Response.** GPO Management concurred with each of the report's ten recommendations. Management will take actions to ensure that appropriate controls are implemented to ensure that the GPO Travel Program including travel cards, is in compliance with GPO and Federal travel policies and procedures.

**Evaluation of Management's Response.** We consider management's actions responsive to each of the report's recommendations.

## Introduction

The GPO Travel Program 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). The A/OPC is responsible for issuing and tracking travel orders as well as monitoring the usage of travel cards issued to GPO employees.

GPO Instruction 815.1C, "GPO Travel Regulations," provides the policies, procedures, and guidance to be followed by GPO employees when traveling for official business. This instruction states that it is GPO policy to follow the Federal Travel Regulations (FTR) promulgated by the U.S. General Services Administration, "except in the most unusual of circumstances." The CFO has been granted the authority by the Public Printer to grant deviations from the FTR when appropriate and in GPO's best interests.

The Travel Card Program was introduced to GPO in August 1984 in an effort to enable GPO travelers to avoid having to use private funds for travel and to reduce the number and amount of travel advances. Under this program, GPO has contracted with the Bank of America (BoA) for GPO employees to be issued MasterCard travel cards at no charge or interest fees. The employee is billed directly and is personally liable for all charges incurred with the card. In accordance with GPO Instruction 815.3B, "Charge Cards Issued for Travel and Transportation Expenses," travel cards issued to GPO employees shall be used for expenses incurred in conjunction with official travel.<sup>1</sup>

GPO receives a quarterly rebate from BoA as a result of its employees using the Government travel card. Between January 1, 2004, and March 31, 2005, GPO received a total net rebate of \$1,192. The amount of the rebate to GPO is reduced when employees are delinquent in making payments on their travel card.

As of May 3, 2005, the A/OPC issued a total of 238 blanket<sup>2</sup> travel orders and 163 single trip travel orders for GPO employees. During the first six months of Fiscal Year (FY) 2005, the Comptroller's General Examination and Support Section processed 34 travel advances totaling \$65,627, and processed 879 travel vouchers for travel with a total value of approximately \$459,000.

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<sup>1</sup> Section 301-51.2 of the FTR exempts the following from mandatory use of the travel card: (a) expenses incurred at a vendor that does not accept the Government travel card; (b) laundry/dry cleaning; (c) parking; (d) local transportation system; (e) taxi; (f) tips; (g) meals (when use of the card is impractical); (h) phone calls (when a Government calling card is available for use in accordance with agency policy); (i) an employee who has an application pending for the travel card; (j) individuals traveling on invitational travel; (k) new appointees; (l) relocation allowances prescribed in Chapter 302 of this title, except en-route travel and house hunting trip expenses; and (m) employees who travel 5 times or less a year.

<sup>2</sup> Blanket travel orders are typically issued for a specific time period to employees who travel frequently. These orders negate the need for single trip travel orders for each individual trip an employee makes during a specific time period.

## **Findings and Recommendations**

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### **Finding A. Personal Use of Government-Issued Travel Cards**

GPO employees are not always making proper use of Government-issued travel cards. Specifically, during the first six months of FY 2005, seven GPO employees used travel cards for making purchases not related to expenses for official travel. In addition to misusing their travel cards, six of the seven employees were also delinquent in paying the balance on their cards. This situation has occurred because the A/OPC was not properly monitoring monthly management reports of travel card activity provided by BoA. In addition, the A/OPC did not have access to information identifying who in the Agency was authorized to travel for official business during the time periods in question. As a result, these seven GPO employees compiled 218 separate charges for approximately \$4,953 on their travel cards for personal purchases. Using the Government-issued travel card for personal use is not only a violation of GPO policy, but also violates the agreement signed by each employee when receiving the card, and results in the subject employees receiving what is essentially an interest-free loan from BoA.

#### ***Guidance Related to Travel Cards***

GPO Instruction 815.3B, "Charge Cards Issued for Travel and Transportation Expenses," January 27, 1999, prescribes the policies and procedures for the issuance and use of contractor-issued travel cards authorized for GPO officials for the procurement of passenger transportation services, payment to commercial facilities for subsistence (lodging, meals, etc.), and miscellaneous travel and transportation expenses during official travel. This instruction states that the employee shall use travel cards issued under this program only for expenses incurred in conjunction with official travel. With respect to travel card program monitoring, the instruction provides that the contractor will submit monthly management reports to GPO that will be monitored to ensure that employees adhere to the rules and regulations governing the use of the travel card, and that any abuse of the system could result in the revocation of the employee's card.

In addition to GPO Instruction 815.3B, the Credit Card Application Agreement signed by each GPO employee receiving a travel card states:

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.

#### ***Personal Use of Cards by GPO Employees***

It appears that some GPO employees have utilized their Government-issued travel cards for purposes other than official travel in noncompliance with not only GPO policies and procedures, but also the application agreement signed by each employee. Our review of BoA's quarterly Transaction Activity Reports for the periods of October through December 2004 and January through March 2005 identified that seven GPO employees made a total of 218 charges for items of a personal nature and not related to official

Government travel. The grades and positions of the seven employees ranged from Printing Office Grade (PG)-09 staff through PG-15 managers. No documentation in the form of travel orders, travel vouchers, or memoranda from authorized officials was available to indicate that these 218 questionable charges were incurred while on official travel. Some examples of questionable uses of the travel card that we identified are as follows:

- One employee, a PG-09, made a total of 106 purchases totaling \$1,301.55 using the travel card, sometimes using the card multiple times on the same day. For example, on October 10, 2004, a Sunday, the employee used the card twice for charges of \$8.00 and \$10.00 at FedEx Field<sup>3</sup> in Landover, Maryland. On October 11, 2004 (a Federal holiday), the employee used the card a total of 4 times including charges of \$5.24 at a “Subway” and \$4.07 at an “Exxon-Mobil” station in Alexandria, Virginia, and charges of \$6.90 and \$24.00 at an “Exxon-Mobil” station in Centerville, Virginia. On January 3, 2005, the employee used the card to charge purchases of \$15.75 in Verona, Pennsylvania, \$5.65 in Clyde, Ohio, and \$13.85 in Maumee, Ohio. Two of these three uses of the travel card were at gasoline stations. This employee was not on official travel for GPO during any of these time periods.
- Another employee, a PG-11, made a total of 64 purchases totaling \$1,574.67 using the travel card. This employee’s use of the card included restaurants, gasoline stations, hotels and rental cars. This employee was not on official travel for GPO during any of these time periods.
- A PG-14 manager used the card a total of 10 times totaling \$431.84 during the audit period, exclusively at restaurants in the greater Washington, D.C. metropolitan area, including three uses on weekend days. This employee was not on official travel for GPO during any of the time periods when the card was used.

In summary, we identified a total of 218 personal uses of the travel card for \$4,953 by seven employees during the period of October 1, 2004 through March 31, 2005. A complete listing, by employee, of the 218 questionable charges is included in Appendix B of the report. Although, arguably, not a significant dollar amount, these transactions were clearly not incurred in conjunction with travel for official Government business. Further, when questioned by their supervisors, the seven employees could not verify that the charges were related to official Government travel. Use of the travel card in this manner effectively results in the employee receiving an interest-free loan from BoA.

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<sup>3</sup> FedEx Field in Landover, Maryland is where the Washington Redskins of the National Football League play their home games. The Washington Redskins played a home game against the Baltimore Ravens on October 10, 2004.

### ***Program Activity Monitoring was not Performed***

The misuse of the travel cards by some employees has been allowed to occur because the A/OPC, responsible for administering the travel card program at GPO, was not reviewing monthly management reports of travel card activity provided by BoA. The A/OPC stated that the monthly BoA travel card reports were not reviewed during the first six months of FY 2005 because of other priorities and insufficient manpower. Monthly review of the BoA reports by the A/OPC could provide an effective control mechanism for ensuring that travel cards are used in accordance with applicable policies and procedures.

In addition to not reviewing the monthly BoA management reports, the A/OPC did not have access to information identifying who in the Agency was authorized to travel for official business during the time periods in question. Of the seven employees who improperly used their travel cards, five were in possession of blanket travel orders which makes it difficult for the A/OPC to know if and when these employees traveled for official business. Compiling a monthly report of all GPO employees on official travel, although not currently required, would allow the A/OPC to compare the employees on official travel with the charges identified on the monthly management report of travel card usage provided by BoA. The OIG recommended such a control in Audit Report 01-05, "Report on Improving Controls over GPO's Travel Program," dated June 12, 2001. Although GPO management, at the time, concurred with the recommendation, such a report of monthly travel has apparently never been prepared.

### ***Delinquent Accounts***

To compound their misuse of the Government travel card, six of the seven employees were also delinquent in paying off their monthly balance, resulting in their being identified in the monthly BoA Delinquency reports. Five of the seven employees' travel cards were actually suspended by BoA, stopping these employees from using the card for even official travel until their balance was paid in full. We discuss the issue of delinquent accounts in more detail in Finding B of this report.

### ***Potential Consequences of Travel Card Misuse***

Although the GPO has no specific guidance for disciplining employees who misuse the travel card, section 301-70.707 of the FTR states that "if one of your employees uses the Government contractor-issued travel charge card for purposes other than official travel, you may take appropriate disciplinary action." The General Services Administration (GSA), responsible for the Government-wide administration of the travel card program, has developed guidance for agencies regarding disciplinary action for travel card misuse in the GSA Smartpay A/OPC Survival Guide. This guidance, as detailed in the following chart, is only suggested guidance for agencies. GPO should consider whether such guidance is appropriate for Agency employees who misuse the travel cards. In the interim, action should be taken to suspend the travel cards of those employees who have been determined to have used their cards for purposes other than official travel.

### Sample Agency Travel Card Penalty Guide

Type of Delinquency or Misconduct	Penalty for First Offense	Penalty for Subsequent Offenses
a. Unauthorized use of card for other than official purposes (includes purchases and ATM withdrawals less than \$500)	Suspension from work of 5 to 10 workdays	Removal
b. Unauthorized use of card in excess of \$500	Suspension from work of 15 workdays to removal	Removal
c. Authorizing another to use the Cardholder's card for an unauthorized purchase/withdrawal	Removal	Removal

Source: "GSA SmartPay A/OPC Survival Guide," 2001, GSA Federal Supply Service, Services Acquisition Center

GPO should take action to ensure that Government-issued travel cards are used only for their intended purpose. Failure to promptly address this situation could result in the potential loss of public confidence in the GPO and its mission.

### Recommendations, Management's Response, and Evaluation of Management's Response

1. The Chief Financial Officer should direct the A/OPC to review, on a monthly basis, BoA's monthly management report of travel card activity to ensure that cards are being used exclusively for expenses related to official travel. Any indications of noncompliant activities should be immediately referred to the employee's supervisor for appropriate action.

**Management's Response.** Concur. A monthly report will be issued to Managing Directors when non-compliant activities are suspected. A control log will be maintained by the A/OPC indicating that this monthly procedure has been performed. The complete text of management's response is in Appendix D.

**Evaluation of Management's Response.** Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

2. The Chief Financial Officer should coordinate with appropriate GPO officials to compile a monthly report of all GPO employees on official travel and provide the report to the A/OPC to compare the employees on official travel with the charges

identified on the monthly management report of travel card usage provided by BoA to determine whether travel cards are being appropriately utilized.

**Management's Response.** Concur. We are developing a reporting system for all authorized travel (including blanket travel). The system is expected to be operational by December 31, 2005 (see Appendix D).

**Evaluation of Management's Response.** Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

3. The Chief Financial Officer should take appropriate action to suspend the travel cards for those employees using the cards for purposes other than official Government travel.

**Management's Response.** Concur. We are deactivating all inactive travel cards and will prepare a memo to all cardholders reinforcing the proper use of travel cards (see Appendix D).

**Evaluation of Management's Response.** Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

## **Finding B. Delinquent Travel Card Accounts**

GPO employees in possession of Government-issued travel cards did not always pay their outstanding balances on the cards. Specifically, between December 1, 2004 and March 31, 2005, a total of 23 GPO employees had unpaid travel card account balances totaling over \$21,000 that were anywhere from 30 to 150 days delinquent. Delinquencies have gone unreported and employees have not been held accountable because the A/OPC was not properly monitoring BoA's monthly delinquency reports which clearly identify those employees with delinquent travel card accounts. A large number of delinquent accounts not only negatively affects any rebate received by GPO for use of the travel cards, but, in addition, if the card is cancelled or suspended, potentially affects the employee's availability to travel on official business, and ultimately the employee's ability to perform their job responsibilities.

### ***Payment and Delinquency Procedures***

GPO Instruction 815.3B, "Charge Cards Issued for Travel and Transportation Expenses," January 27, 1999, states that the travel card will be issued directly to the employee in his/her name and that "It is the responsibility of the individual card holder to promptly pay outstanding balances." Employees with travel cards are personally liable for all billed charges. Charges billed to the individual employee are due and payable in full within 25 calendar days of the billing date. Extended or partial payment is not permitted. For accounts that are delinquent past 60 days, the contractor, in consultation with the GPO, may suspend travel card privileges until payment is made. The contractor also submits monthly management reports to GPO that will be monitored to ensure that employees adhere to the rules and regulations governing the use of the travel card. Any abuse of the system could result in the revocation of the employee's card.

The BoA Credit Card Application Agreement signed by each GPO employee receiving a travel card states that:

We will send statements of all charges to you. All payments are due by the due date specified on your statement.

BoA may suspend your account and prohibit further charges if (i) payment for any undisputed principal amount is not received within 61 calendar days from the closing date on the statement in which the unpaid charge first appeared ...

### ***Delinquent Accounts***

For the period of December 2004 through March 2005<sup>4</sup>, a total of 23 GPO employees were identified by BoA on the monthly delinquency report. These 23 cardholder

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<sup>4</sup> Monthly reports for the first 6 months of FY 2005 were not available on-line. Printed copies of the monthly report were only available for December 2004 through March 2005.

accounts contained over \$21,000 in unpaid balances ranging from 30 to 150 days past due. As shown in the table below, the grades and positions of the employees ranged from PG-09 staff to Senior Level Service (SLS) Managers.

**Employees on BoA's Delinquency Reports  
(12/01/04 – 03/31/05)**

No.	Employee Grade	Status	30 days	60 days	90 days	120 days	150 days	Totals
1	SLS	-	\$569.32	\$0	\$0	\$0	\$0	\$569.32
2	SLS	-	989.72	0	0	0	0	989.72
3	PG-15	-	325.47	0	0	0	0	325.47
4	PG-15*	suspended	416.36	138.27	0	0	0	554.63
5	PG-15*	suspended	0	462.20	0	0	0	462.20
6	PG-15*	suspended	903.29	50.18	0	0	0	953.47
7	PG-14*	cancelled	1,024.75	827.01	0	0	119.60	1,971.36
8	PG-14	-	1,000.00	0	0	0	0	1,000.00
9	PG-14*	suspended	268.36	188.81	141.96	0	0	599.13
10	PG-14	-	1,177.48	0	0	0	0	1,177.48
11	PG-13	-	634.87	0	0	0	0	634.87
12	PG-13	-	786.80	0	0	0	0	786.80
13	PG-13	-	240.37	0	0	0	0	240.37
14	PG-12*	suspended	0	518.84	0	0	0	518.84
15	PG-12*	suspended	0	0	523.38	0	0	523.38
16	PG-12*	suspended	337.15	0	0	0	0	337.15
17	PG-12*	suspended	0	50.00	0	0	0	50.00
18	PG-12*	suspended	1,283.95	0	0	0	0	1,283.95
19	PG-11*	suspended	429.79	580.33	0	0	0	1,010.12
20	PG-09*	suspended	0	229.49	659.85	348.45	0	1,237.79
21	PG-09*	suspended	577.72	0	0	0	0	577.72
22	PG-09	-	970.42	0	0	0	0	970.42
23	PG-09*	suspended	4,000.93	624.56	0	0	0	4,625.49
			\$15,936.75	\$3,669.69	\$1,325.19	\$348.45	\$119.60	<b>\$21,399.68</b>

\* These employees continued to be listed as delinquent in subsequent months.

As shown in the table, of the 23 employees with delinquent accounts, 14 continued to be delinquent in the subsequent months. Under current operating procedures, after 61 days, the accounts are suspended by BoA and charging privileges revoked. If payment is subsequently made, the accounts are taken out of suspension and charging privileges are restored. After 75 days, the cardholder is assessed a \$29 late fee with another \$29 fee assessed each subsequent month thereafter. At 91 days, the account is revoked and cancelled and a request is made to offset the employee's salary. After 210 days, the accounts are charged off by BoA and reported to the Credit Bureau.

### ***Monitoring of Delinquent Accounts was not Performed***

Delinquencies have gone unreported and employees have not been held accountable because the A/OPC was not properly monitoring BoA's monthly delinquency reports which clearly identify those employees with delinquent travel card accounts. As stated in Finding A, the A/OPC did not review BoA's monthly delinquency reports during the first 6 months of FY 2005, because of other priorities and insufficient manpower. As a result, 14 of the 23 employees with delinquent travel card accounts continued to be listed in the subsequent months.

### ***Delinquent Accounts Could Affect GPO's Mission***

Continuing delinquencies without any corrective actions taken by GPO's A/OPC or the employees' immediate supervisor increases the risk of additional unpaid balances occurring in the future. Having a significant number (currently 14%) of delinquent accounts also affects the rebate received by GPO from BoA. In addition, if the card is cancelled and revoked, the employee's availability to travel on official business is potentially compromised which could ultimately affect the GPO's ability to accomplish its mission. GPO should take more timely corrective actions on future employees identified by the BoA as being delinquent

## **Recommendations, Management's Response, and Evaluation of Management's Response**

4. The Chief Financial Officer should direct the A/OPC to review, on a monthly basis, BoA's delinquency report on travel card activity to ensure that all delinquent employees are identified, and their supervisors promptly notified so that appropriate action can be taken.

**Management's Response.** Concur. Starting with the October 2005 report, Managing Director's will be notified of travel card delinquencies. Appropriate action will be taken if the condition persists. A control log will be maintained by the A/OPC indicating that this monthly procedure has been performed (see Appendix D).

**Evaluation of Management's Response.** Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

## **Finding C. Controls Over Travel Advances**

Controls over management of travel advances need improvement. Specific problems found include: (1) employees with Government-issued travel cards were obtaining travel advances; (2) advances were sometimes approved a significant time before travel was to occur; and (3) advances were not being repaid on a timely basis. This situation has occurred because GPO has not developed detailed policies and procedures for administering travel advances and has no system for identifying and collecting outstanding travel advances. As a result, inadequate controls existed over \$65,000 in advances made to GPO employees during the first six months of FY 2005.

### ***Travel Advance Guidance***

GPO Instruction 815.3B, "GPO Travel Regulations," states that GPO has contracted to provide employees with travel cards to preclude the traveler from having to use private funds and to reduce the incidence of travel advances.

The FTR, section 301-71.300 states that the use of cash travel advances should be minimized. Section 301-71.302 states that when travel advances are issued, they should be for a reasonable period not to exceed 45 days. Section 301-52.7 states that an employee must submit a travel claim within five working days after completion of a trip or period of travel.

Between October 1, 2004, and March 31, 2005, GPO issued 34 travel advances to employees with a total value of \$65,627. Our review of these advances identified various issues related to controls over the advances as discussed in the following report sections.

### ***Advances Made to Employees with Travel Cards***

Four travel advances totaling \$3,050 were issued to GPO employees with Government travel cards.

#### **Employees with Government Travel Cards**

<b>No.</b>	<b>Travel Advance</b>	<b>Travel Amount</b>
1	#2002	\$1,200
2	#2003	950
3	#2020	700
4	#2025	200
		<b>\$3,050</b>

When asked why employees with travel cards were receiving advances, the A/OPC stated that two of the employees (advances #2003 and #2025) were approved in error and should not have been issued. The employee who received advance #2003, for \$950, also charged a total of \$2,244 on the travel card for the trip in question and was delinquent in paying off the travel card balance. The employee that received \$200 from travel advance

#2025 also charged \$1,048 on the travel card. As stated in GPO Instructions and the FTR, the travel cards should preclude the need for issuing travel advances.

For the other two travel advances (#2002 and #2020), we were informed that GPO had an unwritten policy that travel advances were authorized to employees traveling overseas, even if they had a Government travel card. Both employees who received these advances also charged \$1,523 and \$1,617 respectively on their travel cards. GPO should adopt clear policies and procedures related to whether employees with Government-issued travel cards are also eligible for receiving travel advances.

***Advances Approved Well in Advance of Effective Date of Travel***

In two instances, travel advances were approved and signed by the traveling employees’ immediate supervisors 1.5 and 3.5 months before the employees requested and received the advance by signing the Standard Form 1038, “*Advance of Funds Application and Account.*”

**Pre-approved Travel Advances**

<b>No.</b>	<b>Travel Advance</b>	<b>Travel Amount</b>	<b>Supervisor Signed</b>	<b>Employee Signed</b>	<b>Months Difference</b>
1	#2021	\$236	09/29/04	11/15/04	1.5
2	#2026	538	10/04/04	01/26/05	3.5
	<b>Totals</b>	<b>\$774</b>			

Neither supervisor could explain why their approvals were required such a significant time in advance of their employee’s travel. In addition, the A/OPC was not aware of the time differences between the request for an advance, the approval and the actual travel. The lack of effective controls for travel advances could result in employees receiving funds far in advance of a trip and using the advance for purposes other than travel.

***Outstanding Advances not Repaid within 45 Days***

Cash advances made to GPO employees were not always repaid within the 45-day period specified by the FTR. Specifically, to pay back travel advances totaling \$26,872, 18 GPO employees took, on average, 46 workdays to submit travel claims for reimbursement, or significantly in excess of the five-day standard required by the FTR. The table below shows each of the 18 employees and the difference in time between when the travel was completed and the travel claim was submitted.

**Untimely Submittal of Travel Vouchers with Travel Advances**

<b>No.</b>	<b>Travel Advance</b>	<b>Advance Amount</b>	<b>Travel Ends</b>	<b>Voucher Submitted</b>	<b>Workdays Submitted</b>
1	#2004	\$3,516	10/26/04	06/29/05	168
2	#2005	1,000	10/19/04	10/28/04	6
3	#2006	3,192	10/30/04	12/02/04	22
4	#2007	4,086	10/24/04	02/09/05	68
5	#2008	2,616	10/31/04	07/13/05	177
6	#2009	2,226	10/16/04	11/26/04	11
7	#2010	3,840	10/26/04	11/12/04	10
8	#2014	660	10/13/04	12/03/04	35
9	#2015	660	10/12/04	10/20/04	7
10	#2016	660	10/12/04	12/03/04	36
11	#2018	396	10/20/04	11/15/04	17
12	#2019	1,176	10/31/04	12/27/04	38
13	#2020	700	11/12/04	11/22/04	6
14	#2021	236	12/08/04	01/18/05	26
15	#2026	538	02/09/05	04/06/05	40
16	#2027	400	02/18/05	07/18/05	104
17	#2029	570	02/25/05	03/09/05	9
18	#2034	400	04/01/05	05/27/05	40
	<b>Totals</b>	<b>\$26,872</b>		<b>Average</b>	<b>46</b>

To compound the problem of not timely paying off advances, 4 of the 18 employees performed travel for press sheet inspections at a cost in excess of \$10,000. Travel for press sheet inspections is reimbursed to the GPO from customer agencies. In two of these instances, the GPO employees took 168 and 177 days after the travel was completed to submit travel claims. This ultimately resulted in not only the 45-day standard for filing a claim being exceeded, but also in a delay in billing the customer agency for reimbursement of the travel to the GPO. As of July 31, 2005, 3 of the 18 employees continue to have outstanding travel advance balances totaling \$820.96.

We also identified three additional GPO employees with outstanding travel advances totaling \$1,507.84 from FY 2004 as shown in the table below.

**Outstanding FY 2004 Travel Advances**

<b>No.</b>	<b>Travel Advance</b>	<b>Original Amount</b>	<b>Payment Issued</b>	<b>Outstanding Amount</b>
1	#6170	\$100	05/18/04	\$100.00
2	#6188	2,562	07/27/04	727.84
3	#6216	680	08/31/04	680.00
	<b>Totals</b>			<b>\$1,507.84</b>

In March 2005, the Comptroller's General Examination and Support Section took action to notify the Chief, Cash Management Services about the status of these three advances. Action has been taken on one of the three advances to obtain reimbursement of the advance through payroll deductions.

### ***Controls Over Travel Advances Need to be Strengthened***

The CFO's General Examination and Support Section provided documentation indicating that only one of the 18 delinquent employees (in FY 2005) was contacted concerning late submittal of travel claims and outstanding advances. This employee, with an outstanding advance of \$2,616, was contacted concerning the outstanding travel advance on February 10, 2005. When questioned about the failure to contact most employees with outstanding travel advances, section personnel stated that they stopped maintaining a Travel Advance Subsidiary Record in their section because it duplicated the General Ledger and Property Section's subsidiary record. The General Examination and Support Section should begin to maintain their own subsidiary record of travel advances to ensure the prompt processing of all travel advances outstanding in excess of 45 days.

Management needs to take prompt action to address the strengthening of controls over travel advances. Consideration should be given to eliminating travel advances for employees with travel cards and implementing the Automated Teller Machine (ATM) feature of the travel cards for obtaining advances when needed.

## **Recommendations, Management's Response, and Evaluation of Management's Response**

5. The Chief Financial Officer should develop procedures concerning the issuing, monitoring, and collecting of outstanding travel advances to include, at a minimum:
  - a. guidelines for whether employees with Government-issued travel cards are also eligible to receive travel advances;
  - b. timeframes for supervisory approval of travel advances related to actual travel dates;
  - c. guidelines for identifying and notifying employees with outstanding travel advances.

**Management's Response.** Concur. Guidelines for travel advances to employees with travel cards were issued on February 1, 2005. Guidelines have been established that travel advances cannot be released earlier than two weeks before the departure date. The travel report being developed will better enable us to control outstanding travel advances (see Appendix D).

**Evaluation of Management's Response.** Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

6. The Chief Financial Officer should reinstitute preparation of the General Examination and Support Section's Travel Advance Subsidiary Record.

**Management's Response.** Concur. The report of authorized travel will be used to control travel advances (see Appendix D).

**Evaluation of Management's Response.** Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

7. The Chief Financial Officer should consider eliminating travel advances for employees with travel cards and implementing the ATM feature of the travel cards for obtaining advances when needed.

**Management's Response.** Concur. A policy was implemented on February 1, 2005 that travel cardholders cannot obtain travel advances from GPO without the prior authorization of the Chief Financial Officer. This policy will be reiterated with the A/OPC. We will consider travel advances using the ATM feature of travel cards, but will also consider the cost to administer this option and the potential risks as well (see Appendix D).

**Evaluation of Management's Response.** Management's actions are responsive to the recommendation. The recommendation is resolved and dispositioned and is considered closed for reporting purposes.

8. The Chief Financial Officer should coordinate with the Managing Director, Customer Services, to expedite processing of travel vouchers with travel advances on press sheet inspections to allow for more timely billing of customer agencies for reimbursement.

**Management's Response.** Concur. The Director, Program and Operations Management Office, Customer Services, will coordinate with the Controller, Customer Services Division to ensure timely submission of all travel vouchers in order to ensure timely billing of customer agencies. In addition, Customer Services is exploring the possibility of using an electronic-mail notification system to facilitate implementation of this recommendation (see Appendix D).

**Evaluation of Management's Response.** Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

## **Finding D. Inconsistent Reimbursement of Travel Claims**

Travel claims submitted by some GPO employees were not reimbursed in accordance with the FTR. This situation primarily occurred because voucher examiners and the A/OPC have not been trained on the requirements of the FTR. As a result, GPO employees have received reimbursement for claims in excess of those allowed or in some cases not allowed by the FTR.

### ***FTR Details Reimbursement Policy for Travel Claims***

GPO Instruction 815.1C, "GPO Travel Regulations," provides the policies, procedures, and guidance to be followed by GPO employees when traveling for official business. This instruction states that it is GPO policy to follow the FTR, except in the most unusual of circumstances. The CFO has been granted the authority by the Public Printer to grant deviations from the FTR when appropriate and in GPO's best interests.

### ***Reimbursement in Excess of FTR Allowances***

While conducting the audit, we noticed several incidences where inconsistent reimbursements of travel claims were made. This resulted in some GPO employees receiving excess reimbursement for travel or reimbursement for unallowable claims. Some examples of these inconsistencies are discussed in the following sections.

#### **Travel to Hot Springs, Arkansas by Seven GPO Employees**

Travel to Hot Springs, Arkansas by seven GPO employees in February 2005 for two days resulted in an overpayment of Meals and Incidental Expenses (M&IE) by \$394.57. This overpayment of M&IE occurred because one GPO employee submitted a claim of \$529 for himself and the other six employees for a meal charged to his Government travel card.

After reviewing the travel voucher, the voucher examiner from the Comptroller's General Examination and Support Section questioned the A/OPC about this unusual request. The A/OPC replied that the employee submitting the claim was entitled to 300 percent of the M&IE of \$35 for Hot Springs or a total of \$105. This interpretation was in accordance with Section 301-11.303 of the FTR which states that the maximum amount that you may be reimbursed under actual expense is limited to 300 percent (rounded to the next higher dollar) of the applicable maximum per diem rate. Nevertheless, the employee was improperly reimbursed for the entire claim of \$529.

To compound this improper claim and reimbursement, five of the other six employees on the trip submitted travel vouchers claiming varying amounts for M&IE expenses on the same days. The varying amounts claimed were approved by the voucher examiners

and the employees were paid. The tables below detail the actual M&IE expenses claimed as compared to the M&IE expenses authorized and how the various claims for the same meal resulted in overpayments.

**Hot Springs Trip Travel Vouchers  
M&IE Actually Claimed**

No.	Employee	Left Residence 02/15/05	M&IE			Arrive Residence 02/16/05
			02/15/05	02/16/05	Totals	
1	SLS	7:30 am	\$529.32	\$26.25	\$555.57	8:30 pm
2	SLS	8:29 am	11.00	29.25 <sup>5</sup>	40.25	9:45 pm
3	SLS	8:00 am	0.00	0.00	0.00	7:40 pm
4	PG-09	8:00 am	26.25	35.00 <sup>6</sup>	61.25	9:30 pm
5	PG-14	6:30 am	0.00	0.00	0.00	8:35 pm
6	PG-09 <sup>7</sup>					
7	PG-14	8:00 am	26.25	26.25	52.50	7:00 pm
<b>Totals</b>			<b>\$592.82</b>	<b>\$116.75</b>	<b>\$709.57</b>	

As shown in the preceding table, the total M&IE claimed for this trip by the employees was \$709.57, including one individual's claim of \$555.57 (including a charge of \$529.32). The following table shows the M&IE that was authorized per the FTR.

**Authorized M&IE**

No.	Employee	Left Residence 02/15/05	M&IE			Arrive Residence 02/16/05
			02/15/05	02/16/05	Totals	
1	SLS	7:30 am	\$26.25	\$26.25	\$52.50	8:30 pm
2	SLS	8:29 am	26.25	26.25	52.50	9:45 pm
3	SLS	8:00 am	26.25	26.25	52.50	7:40 pm
4	PG-09	8:00 am	26.25	26.25	52.50	9:30 pm
5	PG-14	6:30 am	26.25	26.25	52.50	8:35 pm
6	PG-09					
7	PG-14	8:00 am	26.25	26.25	52.50	7:00 pm
<b>Totals</b>			<b>\$157.50</b>	<b>\$157.50</b>	<b>\$315.00</b>	

Had the authorized M&IE rate of 26.25 (\$35 X 75% for each day) been claimed, the total payment for the six employees that submitted claims would have been \$315, resulting in a difference (overpayment) of \$394.57 (\$709.57 - \$315). Although three GPO

<sup>5</sup> Employee incorrectly claimed Little Rock, Arkansas M&IE rate of \$39 a day (\$39 x 75% = \$29.25), instead of the Hot Springs M&IE rate of \$35 (\$35 x 75% = \$26.25).

<sup>6</sup> Employee incorrectly claimed the full M&IE rate of \$35 for the second and last day of the trip instead of 75% or \$26.25.

<sup>7</sup> Employee had not submitted a travel voucher at the time of the audit.

employees were entitled to actual expenses, such expenses cannot exceed 300 percent of the applicable M&IE rate. At a minimum, the applicable rules required that the \$529.32 claim for reimbursement should have been limited to \$105.

### **Payment for Duplicate POV Expenses Approved on Press Sheet Inspections**

In another example, over the past 12 months, a Customer Services employee submitted 15 different claims and received reimbursement for transportation expenses in excess of those actually incurred in the use of the employee's privately owned vehicle (POV) during press sheet inspections. In each case, the employee claimed mileage and sought gasoline reimbursement, resulting in an overpayment of \$506.82 to the employee and the over billing to GPO's customer agencies by the same amount. Details of each transaction are provided in the following chart.

#### **Duplicate POV Expenses (Mileage and Gasoline) Claimed**

<b>Claim</b>	<b>Voucher</b>	<b>Date</b>	<b>Miles</b>	<b>Rate</b>	<b>Allowance</b>	<b>Gas</b>	<b>Total</b>
1	2072	07/28/04	17	\$.375	\$6.38	\$20.00	\$26.38
2	2183	08/13/04	120	.375	45.00	33.40	78.40
3	2298	08/19/04	32	.375	12.00	20.00	32.00
4	2312	09/14/04	245	.375	91.88	35.01	126.89
	2312	09/20/04	285	.375	106.88	35.00	141.88
5	0302	09/30/04	48	.375	18.00	20.02	38.02
6	0479	12/08/04	226	.375	84.75	33.00	117.75
	0479	12/10/04	226	.375	84.75	33.00	117.75
7	0822	12/13/04	24	.375	9.00	20.00	29.00
8	0867	02/16/05	10	.405	4.05	10.00	14.05
9	0876	02/22/05	35	.405	14.18	27.16	41.34
10	1161	03/03/05	20	.415 <sup>8</sup>	8.10	20.00	28.10
	1161	04/26/05	360	.415 <sup>9</sup>	149.00	36.42	185.42
11	1233	05/04/05	360	.415 <sup>10</sup>	149.40	33.99	183.39
12	1522	06/19/05	15	.405	6.08	15.00	21.08
13	1587	06/08/05	28	.405	11.34	30.00	41.34
	1587	06/20/05	70	.405	28.35	10.00	38.35
14	1634	07/19/05	15	.405	6.08	10.00	16.08
15	1825	08/05/05	60	.405	24.30	39.82	64.12
	1825	08/12/05	270	.405	109.35	25.00	134.35
<b>Totals</b>					<b>\$968.87</b>	<b>\$506.82</b>	<b>\$1,475.69</b>

<sup>8</sup> The Voucher Examiner identified the error in the mileage rate claimed, which should have been .405, and reduced the allowance from \$8.30 to \$8.10.

<sup>9</sup> The Voucher Examiner identified the error in the mileage rate claimed, but incorrectly reduced the allowance from \$149.40 to \$149.00. The reduction should have been to \$145.80.

<sup>10</sup> The Voucher Examiner did not identify the error in the mileage rate claimed resulting in an overpayment of \$3.60.

According to section 301-10.303 of the FTR, reimbursement for use of a POV is limited to the applicable mileage rate. Section 301-10.304 states that gasoline is a non-reimbursable expense which is included in the mileage allowance. As shown in the chart, this employee received over \$500 in reimbursement for transportation expenses to which the employee was not entitled. Management should seek recovery of the amounts improperly reimbursed.

### ***Training on FTR Requirements Needed***

Inconsistent payments for travel claims have likely occurred because neither the A/OPC or travel voucher examiners have been trained on the requirements of the FTR. Since GPO has elected to follow the FTR, personnel responsible for interpreting its requirements and approving claims for payment should be properly trained.

## **Recommendations, Management's Response, and Evaluation of Management's Response**

9. The Chief Financial Officer should mandate appropriate training on the requirements of the FTR for personnel, including the A/OPC and voucher examiners, responsible for reviewing and approving travel claims.

**Management's Response.** Concur. In March and July 2005, Finance and Administration and Workforce Development co-sponsored a GSA training class, "Temporary Duty Travel – Federal Travel Regulation." Approximately 40 GPO travel assistants attended these classes. Periodic training classes for employees new to this role as well as on-line refresher classes will be held (see Appendix D).

**Evaluation of Management's Response.** Management's actions are responsive to the recommendation. The recommendation is resolved and dispositioned and is considered closed for reporting purposes.

10. The Chief Financial Officer should seek recovery of any funds improperly reimbursed.

**Management's Response.** Concur. Travel vouchers have been reviewed for the identified employee to determine the total amount of improper claim and overpayment. Additionally, other traveler's vouchers are being reviewed for improper claims. Barring delays, such as a "Waiver of Claim" request by the travelers, we expect to collect from employees by December 31, 2005 (see Appendix D).

**Evaluation of Management's Response.** Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

## **Finding E. Other Matters Requiring Management's Attention**

The following issues related to the GPO Travel Program were identified during the audit and are provided for management's attention and appropriate action.

- **State Tax Exemption.** A review of travel vouchers processed in FY 2005 showed that GPO employees on official travel did not always take advantage of the tax exemption on state taxes available to Federal employees at participating hotels. GPO employees should be encouraged to use the Federal Tax-Exempt certificate to the extent practicable when traveling on official government business in order to maximize potential cost savings to GPO.
- **Outdated Employee Information.** Updating GPO employee information with BoA on a periodic basis could help improve the accuracy of travel card reports, which provide an important control for effectively monitoring travel card accounts. During the audit, we compared BoA's travel card listing of May 6, 2005, and the travel log list of May 3, 2005, to GPO's employee list of May 9, 2005, and found numerous discrepancies with employees assigned cost codes. GPO's A/OPC recognized that GPO has undergone numerous reorganizations in the past few years including reassignment of employees and changes to names of departments and that BoA records had not been kept up to date.
- **Local Travel Expenses.** During the audit, we identified several travel vouchers processed under travel code 2110 (travel for investigations, inspections, and staff visits not chargeable to a jacket) and processed through the Comptroller's General Examination and Support Section for dollar amounts significantly less than \$100. With an estimated cost of \$50 to process a voucher and issue a check, management should consider processing travel vouchers for travel where there is no overnight stay through GPO's Disbursing window as "Local Travel."
- **Travel Voucher Discrepancies.** While reviewing travel vouchers processed under travel code 2110, we identified a significant number of discrepancies related to claimed and allowed expenses. Although not a significant dollar amount, these discrepancies resulted in some employees being overpaid and some being underpaid for expenses related to official travel. The types of discrepancies noted included, among others, incorrect M&IE rate used for the city to which travel was performed, lodging costs in excess of those allowed, incorrect calculation of first and last day of trip's M&IE, incorrect mileage reimbursement rates, and unauthorized expenses and tips reimbursed.

- **BoA's Quarterly Rebates.** BoA's quarterly rebates (totaling over \$43,000 since April 1, 2004) from the use of the travel card, purchase card, and the fleet cards were deposited into a miscellaneous GPO account. As a result, GPO management officials were unable to determine whether and when the rebates were received, and for how much by each type of card. A separate account should be established for each card for future tracking purposes.
- **Blanket Travel Orders.** Of the 238 blanket travel orders issued in FY 2005 (as of May 3, 2005), only 125 or 53 percent were issued to GPO employees possessing a Government travel card. If blanket travel orders are issued to employees who are expected to travel on a regular basis, employees with blanket orders should also have a Government travel card, in order to make official travel easier for the employee and to maximize the travel card rebate to GPO.
- **Press Sheet Inspections.** Travel related to press sheet inspections was not being charged to customer agencies. During the course of the audit, we identified four travel vouchers submitted for claims in the amount of approximately \$950 related to press sheet inspections that were inappropriately charged to travel code 2110, "travel for investigations, inspections, and staff visits not chargeable to a jacket" when they should have been charged to travel code 2112, "travel for investigations, inspections, and staff visits - charged to a jacket." Charging these vouchers to 2112 would allow the GPO to be reimbursed for these expenses by the customer agencies.
- **Travel Voucher Approvals.** We identified employees who were approving their own travel vouchers. Specifically, two GPO employees (SLS and a PG-13) approved their travel vouchers on October 4, 2004, for \$301.66 (SLS); on April 26, 2005, for \$296.33 (SLS); and on October 13, 2004, for \$517.50 (PG-13); respectively, contrary to Section 301-71.200 of the FTR which requires that the supervisor of the traveler must review and sign travel claims to confirm the authorized travel.
- **A/OPC of Travel Card Not Recognized by BoA.** The BoA incorrectly recognizes the Customer Services employee responsible for GPO's Purchase Cards as the A/OPC for GPO's Travel Cards. As a result, the Customer Services employee has access to confidential information and data on GPO's travel cards.

## **Appendix A. Objectives, Scope, and Methodology**

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### **Objectives**

The overall audit objective was to evaluate the effectiveness of GPO's Travel Program. The specific objectives were to determine whether:

- (1) adequate controls exist over the issuance and processing of travel orders, travel advances, and travel cards;
- (2) travel card usage is monitored to ensure the cards are used only for official travel and that payments are timely;
- (3) only personnel with a proper need have travel cards; and
- (4) travel claims and the repayment of travel advances are processed timely and accurately.

### **Scope and Methodology**

To accomplish our audit objectives, we judgmentally selected a sample and reviewed in detail each of the following items:

- All travel advances that were processed in the first six months of FY 2005;
- All travel vouchers for press sheet inspections that were processed in the first six months of FY 2005;
- All travel vouchers processed in the first six months of FY 2005;
- All blanket travel orders and single-trip travel orders for FY 2005 (as of May 3, 2005);
- All invitational travel orders and travel vouchers that were submitted from potential employees participating in job interviews with GPO officials for FY 2005 (as of May 31, 2005).

We also reviewed monthly management reports from BoA related to travel cards. These reports were reviewed to identify whether there were delinquent accounts or whether employees were using the cards for purposes other than official travel. After identifying transactions of potential personal use, we reviewed travel vouchers and travel orders to determine whether the employee in question was on official travel during the time period in question. We then followed up with the employee's supervisor to determine whether there was any justification other than travel for the card's use.

We also interviewed the A/OPC and voucher examiners to determine whether policies and procedures related to the Travel Program were being implemented and followed.

**Management Controls Reviewed**

We reviewed management controls related to the Travel Program at GPO including those over the issuance and use of Government Travel Cards. The significant management controls related to travel at the GPO are contained in GPO Instruction 815.1C, "GPO Travel Regulations," the FTR promulgated by the U.S. General Services Administration, and the Credit Card Application Agreement signed by each GPO employee receiving a travel card.

The audit identified several management control weaknesses which are detailed in the findings and recommendations section of the report.

**Audit Field Work**

We performed field work from April through August 2005 at the GPO Central Office in Washington, D.C. We performed the audit in accordance with generally accepted government auditing standards.

**Appendix B. Travel Card Charges for Personal Use**

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**October 1, 2004 through March 31, 2005**

Employee/ Office	Travel Card Charges Incurred				Merchant Name	Amount	Sub Total
	No.	Date	City	State			
1. (PG-15) Plant Operations	1	12/06/04	Washington	DC	Corner Bakery	\$140.00	\$140.00
2. (PG-14) Customer Services	1	10/19/04	Bowie	MD	Crown	\$50.02	
	2	10/22/04	Silver Spring	MD	7-Eleven	39.00	
	3	10/24/04	Washington	DC	ExxonMobil	52.94	
	4	10/26/04	Washington	DC	Amoco	45.00	
	5	10/30/04	Washington	DC	Hess	45.01	
	6	11/03/04	Capitol Hgts	MD	Shell Oil	50.00	
	7	11/12/04	Washington	DC	ExxonMobil	48.80	
	8	11/26/04	Brandywine	MD	Wawa	41.00	
	9	11/29/04	Temple Hills	MD	7-Eleven	46.35	
	10	12/02/04	Washington	DC	ExxonMobil	40.16	
	11	12/08/04	Clinton	MD	ExxonMobil	46.00	
	12	12/13/04	Temple Hills	MD	7-Eleven	46.35	
	13	12/17/04	Capitol Hgts	MD	Shell Oil	48.50	
	14	02/06/05	Brandywine	MD	Wawa	31.30	
	15	02/10/05	Capitol Hgts	MD	Shell Oil	42.00	
	16	02/13/05	Brandywine	MD	Wawa	39.00	
	17	02/16/05	District	MD	ExxonMobil	39.30	
	18	02/19/05	Washington	DC	Hess	36.50	
	19	02/22/05	Washington	DC	Amoco	36.15	
	20	02/26/05	Brandywine	MD	Wawa	38.50	
	21	03/02/05	Capitol Hgts	MD	Shell Oil	45.57	
	22	03/04/05	Brandywine	MD	Wawa	20.60	
	23	03/08/05	Wintergreen	VA	Wintergreen	164.20	\$1,092.25

**Appendix B**

Employee/ Office	Travel Card Charges Incurred				Merchant Name	Amount	Sub Total
	No.	Date	City	State			
3. (PG-14) Cash Management Services	1	10/07/04	Alexandria	VA	Hops	\$75.00	
	2	10/08/04	Silver Spring	MD	Macaroni	65.00	
	3	10/16/04	Silver Spring	MD	Austin Gr	22.68	
	4	11/12/04	Silver Spring	MD	Macaroni	64.00	
	5	12/03/04	Silver Spring	MD	Macaroni	56.93	
	6	01/20/05	Germantown	MD	Ruby Tue	50.37	
	7	02/14/05	Washington	DC	Mocha Hut	20.99	
	8	02/18/05	Silver Spring	MD	Red Lobst	25.72	
	9	03/06/05	Silver Spring	MD	Red Lobst	23.08	
	10	03/25/05	Silver Spring	MD	Red Lobst	28.07	
4. (PG-14) Customer Services	1	10/01/04	Woodbridge	NJ	Sunoco	\$21.50	
	2	10/12/04	Wall	NJ	Wawa	19.10	
	3	10/20/04	Jersey City	NJ	Shell	19.70	
	4	10/21/04	Waterloo	NY	Sunoco	27.74	
	5	10/22/04	Lafayette	NY	Sunoco	27.01	
	6	10/23/04	Shrewsbu	NJ	Exxon	27.00	
	7	12/03/04	Hamilton Tp	NJ	Sunoco	37.65	
	8	12/06/04	Feasterville	PA	Sunoco	21.75	
	9	02/01/05	Trevose	PA	Sunoco	20.00	
	10	02/15/05	Wall	NJ	Wawa	19.15	
5. (PG-11) Information Technology Systems	1	10/08/04	WDC Union	DC	Corner Bak	\$14.37	
	2	10/08/04	Baltimore	MD	Double TT	43.81	
	3	10/09/04	Columbia	MD	Hunan Rest	22.52	
	4	10/08/04	Columbia	MD	Mad City	3.52	
	5	10/09/04	Columbia	MD	Mad City	16.75	
	6	10/10/04	Columbia	MD	ExxonMobil	18.84	
	7	10/10/04	Columbia	MD	Chicken Ou	16.08	
	8	11/09/04	Frederick	MD	ExxonMobil	26.97	
	9	11/14/04	Columbia	MD	Amoco Oil	23.45	
	10	11/12/04	Hanover	MD	Golden Cor	31.93	
	11	11/12/04	Columbia	MD	ExxonMobil	13.08	
	12	11/15/04	Washington	DC	Gourmet St	9.44	
	13	11/16/04	WDC Union	DC	Corner Bak	4.82	
	14	11/17/04	Washington	DC	Sbarro	3.74	
	15	11/17/04	Columbia	MD	ExxonMobil	13.02	

**Appendix B**

Employee/ Office	Travel Card Charges Incurred				Merchant Name	Amount	Sub Total
	No.	Date	City	State			
5. Continued	16	11/18/04	Annapolis	MD	7-Eleven	\$11.19	
	17	11/19/04	Annapolis	MD	7-Eleven	24.55	
	18	11/19/04	Columbia	MD	Char Deli	18.26	
	19	11/21/04	Columbia	MD	ExxonMobil	11.72	
	20	11/21/04	Annapolis	MD	7-Eleven	8.73	
	21	11/19/04	Washington	DC	Amtrak	40.00	
	22	11/22/04	Columbia	MD	Hunan Res	13.81	
	23	11/22/04	Columbia	MD	ExxonMobil	6.35	
	24	11/22/04	Elkridge	MD	Bagel Bin	14.08	
	25	11/25/04	New York	NY	Sylvia Rest	99.37	
	26	11/26/04	Westampton	NJ	Amoco Oil	21.25	
	27	11/27/04	Hanover	MD	BudgetRent	139.88	
	28	11/27/04	Columbia	MD	ExxonMobil	10.91	
	29	11/26/04	Elizabeth	NJ	I Hop	32.33	
	30	11/26/04	Newark	NJ	Days Inn	90.35	
	31	11/29/04	Columbia	MD	Amoco Oil	17.20	
	32	12/01/04	Washington	DC	Gourmet St	7.69	
	33	12/01/04	WDC Union	DC	Corner Bak	3.72	
	34	12/01/04	WDC Union	DC	Corner Bak	4.81	
	35	12/02/04	Columbia	MD	ExxonMobil	11.62	
	36	12/02/04	Columbia	MD	Mai Kabob	19.82	
	37	12/12/04	Hanover	MD	Golden Cor	27.67	
	38	12/12/04	Columbia	MD	ExxonMobil	14.94	
	39	12/14/04	Columbia	MD	ExxonMobil	20.82	
	40	12/15/04	Columbia	MD	ExxonMobil	6.78	
	41	12/31/04	Hanover	MD	BudgetRent	239.27	
	42	12/31/04	Columbia	MD	Amoco Oil	18.08	
	43	12/31/04	Columbia	MD	Amoco Oil	12.85	
	44	01/04/05	Washington	DC	Starbucks	1.87	
	45	01/04/05	Washington	DC	Gourmet St	7.69	
	46	01/05/05	WDC Union	DC	Corner Bak	7.69	
	47	01/06/05	Columbia	MD	ExxonMobil	12.50	
	48	01/07/05	Washington	DC	Sbarro	8.28	
	49	01/08/05	Columbia	MD	Papa Johns	16.79	
	50	01/08/05	Columbia	MD	ExxonMobil	19.70	
	51	01/08/05	Columbia	MD	ExxonMobil	26.58	
52	01/09/05	Columbia	MD	ExxonMobil	13.31		
53	01/09/05	Columbia	MD	ExxonMobil	11.18		
54	01/14/05	Columbia	MD	Amoco Oil	18.06		
55	01/14/05	WDC Union	DC	Corner Baker	10.54		
56	01/14/05	Washington	DC	Starbucks	4.46		

**Appendix B**

Employee/ Office	Travel Card Charges Incurred				Merchant Name	Amount	Sub Total
	No.	Date	City	State			
5. Continued	57	01/16/05	Columbia	MD	ExxonMobil	\$7.04	\$1,574.67
	58	01/18/05	Annapolis	MD	7-Eleven	19.59	
	59	03/05/05	Ellicott City	MD	Double T	64.93	
	60	03/11/05	Columbia	MD	Amoco Oil	4.97	
	61	03/11/05	Columbia	MD	Amoco Oil	18.31	
	62	03/11/05	Washington	DC	Mamma Lla	6.59	
	63	03/15/05	Hanover	MD	Golden Cor	39.20	
	64	03/23/05	Washington	DC	Amtrak	45.00	
6. (PG-09) Plant Operations	1	09/29/04	Washington	DC	Chinatown	\$30.00	
	2	09/29/04	Alexandria	VA	7-Eleven	4.04	
	3	09/30/04	Washington	DC	Subway	7.24	
	4	10/01/04	Alexandria	VA	Mai Thai	32.00	
	5	10/01/04	Alexandria	VA	Starbucks	3.26	
	6	10/03/04	Alexandria	VA	Starbucks	14.02	
	7	10/03/04	Chesapeake	MD	Abners Cr	56.57	
	8	10/05/04	Springfield	VA	Subway	5.42	
	9	10/05/05	Washington	DC	Subway	5.71	
	10	10/05/05	Alexandria	VA	Franconia	25.00	
	11	10/06/04	Washington	DC	Subway	5.82	
	12	10/06/04	Alexandria	VA	ExxonMobil	2.09	
	13	10/08/04	Washington	DC	Subway	5.71	
	14	10/08/04	Alexandria	VA	Bun Billiard	18.49	
	15	10/10/04	Alexandria	VA	7-Eleven	5.41	
	16	10/10/04	Alexandria	VA	Chipotie	7.09	
	17	10/11/04	Alexandria	VA	Subway	5.24	
	18	10/11/04	Alexandria	VA	ExxonMobil	4.07	
	19	10/11/04	Centrevi	VA	ExxonMobil	6.90	
	20	10/11/04	Centrevi	VA	ExxonMobil	24.00	
	21	10/10/04	Landover	MD	Fedexfield	10.00	
	22	10/10/04	Landover	MD	Fedexfield	8.00	
	23	10/14/04	Washington	DC	Pizzeria Uno	59.00	
	24	10/15/04	Kingstowne	VA	Panera Bre	8.05	
	25	10/16/04	Alexandria	VA	Starbucks	4.57	
	26	10/16/04	Manassas	VA	McDonald's	5.55	
	27	10/17/04	Alexandria	VA	7-Eleven	4.89	
	28	10/17/04	Alexandria	VA	Franconia	24.00	
	29	10/19/04	Alexandria	VA	Starbucks	2.73	
	30	10/17/04	Washington	DC	FADO	50.00	
	31	10/19/04	Alexandria	VA	ExxonMobil	4.07	
	32	10/19/04	Alexandria	VA	Chipotie	7.09	

**Appendix B**

Employee/ Office	Travel Card Charges Incurred				Merchant Name	Amount	Sub Total
	No.	Date	City	State			
6. Continued	33	10/21/04	Alexandria	VA	Starbucks	\$5.20	
	34	10/21/04	Alexandria	VA	ExxonMobil	2.09	
	35	10/30/04	Kingstowne	VA	Panera Bread	7.83	
	36	10/29/04	Washington	DC	Station Grill	30.04	
	37	10/29/04	Alexandria	VA	ExxonMobil	2.09	
	38	10/29/04	Alexandria	VA	7-Eleven	3.72	
	39	10/31/04	Alexandria	VA	Starbucks	3.36	
	40	10/31/04	Alexandria	VA	ExxonMobil	2.09	
	41	10/31/04	Alexandria	VA	Chipotle	7.09	
	42	11/02/04	Washington	DC	Subway	5.49	
	43	11/03/04	Washington	DC	Starbucks	4.29	
	44	11/03/04	Alexandria	VA	ExxonMobil	4.07	
	45	11/04/04	Alexandria	VA	Chipotle	7.19	
	46	11/05/04	Washington	DC	Subway	7.25	
	47	11/07/04	Kingstowne	VA	Panera Bread	7.28	
	48	11/09/04	Alexandria	VA	Starbucks	4.10	
	49	11/09/04	Alexandria	VA	Starbucks	1.63	
	50	11/10/04	Alexandria	VA	Starbucks	6.25	
	51	11/10/04	Washington	DC	Pizzeria Uno	50.00	
	52	11/15/04	Alexandria	VA	Starbucks	6.93	
	53	11/15/04	Alexandria	VA	Panera Bread	8.29	
	54	11/16/04	Alexandria	VA	OS Place	10.68	
	55	11/17/04	Alexandria	VA	Franconia	20.00	
	56	11/18/04	Alexandria	VA	ExxonMobil	5.65	
	57	11/20/04	Alexandria	VA	Starbucks	5.20	
	58	11/19/04	Alexandria	VA	ExxonMobil	5.86	
	59	11/20/04	Alexandria	VA	ExxonMobil	3.34	
	60	11/21/04	Alexandria	VA	ExxonMobil	2.09	
	61	11/21/04	Alexandria	VA	Chipotle	5.78	
	62	11/23/04	Alexandria	VA	Macaroni Gr	45.31	
	63	11/24/04	Alexandria	VA	Starbucks	3.36	
	64	11/26/04	Benton Har	MI	Sophie House	37.00	
	65	11/28/04	Clyde	OH	Hmshost	5.39	
66	11/29/04	Alexandria	VA	Starbucks	3.36		
67	12/01/04	Alexandria	VA	Starbucks	5.20		
68	12/01/04	Alexandria	VA	Chipotle	8.40		
69	12/02/04	Alexandria	VA	Café Salsa	48.77		
70	12/02/04	Washington	DC	AuBon Pain	12.82		
71	12/04/04	Washington	DC	Starbucks	3.96		
72	12/04/04	Alexandria	VA	ExxonMobil	2.09		
73	12/05/04	Alexandria	VA	Starbucks	3.83		

**Appendix B**

Employee/ Office	Travel Card Charges Incurred				Merchant Name	Amount	Sub Total
	No.	Date	City	State			
6. Continued	74	12/05/04	Alexandria	VA	Baja Mex	\$9.59	
	75	12/06/04	Alexandria	VA	ExxonMobil	5.65	
	76	12/08/04	Washington	DC	TGIFridays	29.00	
	77	12/12/04	Alexandria	VA	ExxonMobil	2.09	
	78	12/12/04	Alexandria	VA	ExxonMobil	24.00	
	79	12/13/04	Washington	DC	CapitalBBQ	33.58	
	80	12/14/04	Washington	DC	WMATA Ex	20.00	
	81	12/14/04	Washington	DC	Cheesecake	25.22	
	82	12/16/04	Alexandria	VA	ExxonMobil	3.55	
	83	12/16/04	Washington	DC	AuBonPain	8.76	
	84	12/17/04	Washington	DC	ExxonMobil	5.01	
	85	12/20/04	Washington	DC	Starbucks	3.52	
	86	12/19/04	Alexandria	VA	Chipotle	5.78	
	87	12/20/04	Alexandria	VA	ExxonMobil	3.55	
	88	12/22/04	Alexandria	VA	Starbucks	3.36	
	89	12/22/04	Alexandria	VA	Bun Billiard	19.00	
	90	12/27/04	Edwardsburg	MI	Anglers Inn	37.00	
	91	01/02/05	Hudsonville	MI	Amoco Oil	9.00	
	92	01/03/05	Verona	PA	Sunoco	15.75	
	93	01/03/05	Clyde	OH	Hmshost tp	5.65	
	94	01/03/05	Maumee	OH	Shell Oil	13.85	
	95	01/05/05	Alexandria	VA	Franconia	22.50	
	96	01/07/05	Alexandria	VA	Starbucks	3.36	
	97	01/10/05	Washington	DC	Dubliner	15.00	
	98	01/11/05	Washington	DC	Starbucks	3.52	
	99	01/11/05	Washington	DC	Subway	7.14	
	100	01/12/05	Washington	DC	Dubliner	15.00	
	101	01/12/05	Alexandria	VA	Franconia	23.00	
	102	01/15/05	Washington	DC	McDonald's	6.04	
	103	01/14/05	Alexandria	VA	Pizzeria Uno	34.00	
	104	01/16/05	Alexandria	VA	Win Buffet	11.50	
	105	01/18/05	Alexandria	VA	Starbucks	5.09	
	106	01/18/45	Alexandria	VA	ExxonMobil	2.09	
7. (PG-09) Plant Operations	1	11/22/04	Arlington	VA	Flyer Taxi	\$33.65	\$171.99
	2	01/13/05	Pittsfield	MA	Crown Plaza	94.34	
	3	01/12/05	Pittsfield	MA	Asters	32.00	
	4	01/13/05	Pittsfield	MA	Deweys	12.00	
<b>Totals</b>	<b>218</b>						<b>\$4,952.90</b>

## **Appendix C. Acronyms Used in the Report**

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A/OPC	Agency/Organization Program Coordinator
ATM	Automated Teller Machine
BoA	Bank of America
CFO	Chief Financial Officer
FTR	Federal Travel Regulations
FY	Fiscal Year
GPO	Government Printing Office
GSA	General Services Administration
M&IE	Meals and Incidental Expenses
OIG	Office of Inspector General
PG	Printing Office Grade
POV	Privately Owned Vehicle
SLS	Senior Level Service

## Appendix D. Management's Response



U.S. GOVERNMENT  
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# Memorandum

DATE: September 15, 2005

REPLY TO

ATTN OF: Chief Financial Officer

SUBJECT: Response to Draft Audit Report 160, *Audit of GPO's Travel Program*

TO: Assistant Inspector General for Audits

THRU: Deputy Chief of Staff

This memo is in response to your 10 audit recommendations contained in the draft audit report entitled "*Audit of GPO's Travel Program*." Each recommendation and my comment regarding concurrence and expected disposition/resolution date are provided.

***Recommendation 1.*** *The Chief Financial Officer should direct the A/OPC to review on a monthly basis, BoA's monthly management report of travel card activity to ensure that cards are being used exclusively for expenses related to official travel. Any indications of noncompliant activities should be immediately referred to the employee's supervisor for appropriate action.*

**Response** Concur.

We are establishing this control as of October 1, 2005. A monthly report will be issued to Managing Directors when non-compliant activities are suspected. A control log will be maintained by the A/OPC indicating that this monthly procedure has been performed.

***Recommendation 2.*** *The Chief Financial Officer should coordinate with appropriate GPO officials to compile a monthly report of all GPO employees on official travel and provide the report to the A/OPC to compare the employees on official travel with the charges identified on the monthly management report of travel card usage provided by BoA to determine whether travel cards are being appropriately utilized.*

**Response** Concur.

We are developing a reporting system for all authorized travel (including blanket travel). We expect this system to be operational by December 31, 2005.

***Recommendation 3.*** *The Chief Financial Officer should take appropriate action to suspend the travel cards for those employees using the cards for purposes other than official Government travel.*

**Response** Concur.

We are deactivating all inactive travel cards. We are preparing a memo to all cardholders reinforcing the proper use of travel cards. Deactivations will be completed by September 30, 2005. The instructional memo will be issued by October 31, 2005.

**Recommendation 4.** *The Chief Financial Officer should direct the A/OPC to review, on a monthly basis, BoA's delinquency report on travel card activity to ensure that all delinquent employees are identified, and their supervisors promptly notified so that appropriate action can be taken.*

**Response** Concur.

Starting with October's report (issued in early November 2005), Managing Directors will be notified of travel card delinquencies. Other appropriate action may be taken if the condition persists. A control log for this procedure will also be maintained by the A/OPC indicating that this monthly procedure has been performed.

**Recommendation 5.** *The Chief Financial Officer should develop procedures concerning the issuing, monitoring, and collecting of outstanding travel advances to include, at a minimum:*

- a. *guidelines for whether employees with Government-issued travel cards are also eligible to receive travel advances;*
- b. *timeframes for supervisory approval of travel advances related to actual travel dates; and,*
- c. *guidelines for identifying and notifying employees with outstanding travel advances.*

**Response** Concur

- a. Guidelines were issued on this matter (See February 1, 2005 memo, copy attached).
- b. Guidelines have been established that travel advances are cannot be released earlier than 2 weeks before the departure date.
- c. The travel report we are developing will enable us to better control outstanding travel advances.

**Recommendation 6.** *The Chief Financial Officer should reinstitute preparation of the General Examination and Support Section's Travel Advance Subsidiary Record.*

**Response** Concur.

The report of authorized travel will also be used to control travel advances. This will be in place for October 2005 reporting.

**Recommendation 7.** *The Chief Financial Officer should consider eliminating travel advances for employees with travel cards and implementing the ATM feature of the travel cards for obtaining advances when needed.*

**Response** Concur.

Travel cardholders cannot obtain travel advances from GPO without the prior authorization of the CFO. This policy was instituted on February 1, 2005. Your audit window was October 1, 2004 through March 31, 2005 and would have captured advances made prior to the policy change. I will reiterate this policy with the A/OPC. We will consider travel advances using the ATM feature of travel cards, but will also consider the cost to administer this option and the potential risks as well.

Page 3

**Recommendation 8.** *The Chief Financial Officer should coordinate with the Managing Director, Customer Services, to expedite processing of travel vouchers with travel advances on press sheet inspections to allow for more timely billing of customer agencies for reimbursement.*

**Response** Concur.

The A/OPC will coordinate with the Controller, Customer Services Division to ensure timely submission of all travel vouchers. As stated in Response 2, we expect this system to be operational by December 31, 2005

**Recommendation 9.** *The Chief Financial Officer should mandate appropriate training on the requirements of the FTR for personnel, including the A/OPC and voucher examiners, responsible for reviewing and approving travel claims.*

**Response** Concur.

This recommendation has been accomplished. On March 16-7, 2005 and July 19-20, 2005 Finance & Administration and Workforce Development co-sponsored a GSA training class, "Temporary Duty Travel – Federal Travel Regulation."

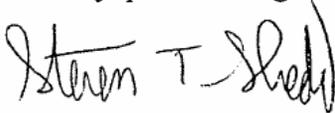
Approximately 40 GPO travel assistants attended these classes. Periodic training classes for employees new to this role as well as on-line refresher classes will be held.

**Recommendation 10.** *The Chief Financial Officer should seek recovery of any funds improperly reimbursed.*

**Response** Concur.

Travel vouchers have been reviewed for the identified employee to determine the total amount of improper claim and overpayment. Additionally, other traveler's vouchers are being reviewed for improper claims. Barring delays, such as a Waiver of Claim request by the travelers, we expect to collect from employees by December 31, 2005.

Thank you for opportunity to comment on the draft report. Please contact me if there are any questions regarding our responses or planned dispositions.



STEVEN T. SHEDD  
Attachment



U.S. GOVERNMENT  
PRINTING OFFICE  
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WASHINGTON, DC 20401

**Memorandum**  
OFFICE OF THE CHIEF FINANCIAL OFFICER

DATE: February 1, 2005

REPLY TO

ATTN OF: Comptroller

SUBJECT: Travel Advances

TO: GPO Travel Assistant

Please ensure that travel advances are not issued to GPO employees that have been issued GPO travel charge cards.

Issuing travel advances to employees possessing GPO travel cards is in direct conflict with GPO's Travel Regulations, as adopted from General Services Administration's *Federal Travel Regulations* at Chapter 301\* Temporary Duty (TDY) Travel Advances:

"You [the traveler] are required to use the Government contractor-issued travel charge card for all official travel expenses unless you have an exemption."

An exemption to this rule will only be made when a GPO employee is required to perform TDY travel and the traveler does not hold a government travel card, *i.e.*, an infrequent traveler.

A monthly report of employees (name, amount, travel purpose) receiving travel advances should be prepared. If no advances are issued in a given month, a report should still be prepared.

Please let me know if you require additional information.

WILLIAM L. BOESCH, JR.

*\*Chapter 301 Temporary Duty (TDY) Travel Advances, Subchapter C, Arranging for Travel Services, Paying Travel Expenses, and Claiming Reimbursement, Subpart A – General*



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# Memorandum

DATE: September 21, 2005

REPLY TO

ATTN OF: Managing Director, Customer Services

SUBJECT: Response to IG Draft Audit Report 160, *Audit of GPO's Travel Program*

TO: Assistant Inspector General for Audits  
THRU: Deputy Chief of Staff

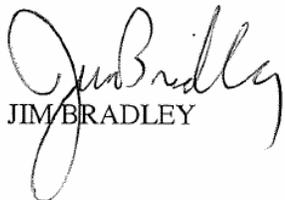
This memo is in response to an audit recommendation contained in the draft Inspector General audit report entitled "*Audit of GPO's Travel Program.*" Only one recommendation was addressed to the Managing Director, Customer Services.

**Recommendation 8.** *The Chief Financial Officer should coordinate with the Managing Director, Customer Services, to expedite processing of travel vouchers with travel advances on press sheet inspections to allow for more timely billing of customer agencies for reimbursement.*

**Response** Concur.

The Director, Program and Operations Management Office, Customer Services, will coordinate with the Controller, Customer Services Division to ensure timely submission of all travel vouchers in order to ensure timely billing of customer agencies. In addition Customer Services is exploring the possibility of using an e-mail travel notification system to facilitate implementation of this recommendation. This system is to be operational by December 31, 2005

Thank you for opportunity to comment on the draft report. Please contact me if you have any questions regarding my response.

  
JIM BRADLEY

INSPECTOR GENERAL'S OFFICE

2005 SEP 21 PM 4:08

## Appendix E. Status of Recommendations

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Recommendation No.	Resolved	Unresolved	Open/ECD*	Closed
1	X		10/01/05	
2	X		12/31/05	
3	X		10/31/05	
4	X		11/15/05	
5	X		12/31/05	
6	X		12/31/05	
7	X			09/30/05
8	X		12/31/05	
9	X			09/30/05
10	X		12/31/05	

\*Estimated Completion Date.

## **Appendix F. Report Distribution**

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### **Government Printing Office**

Public Printer  
Deputy Public Printer  
Chief Financial Officer  
Chief Human Capital Officer  
Chief Information Officer  
Co-Director, Office of Innovation and New Technology  
Co-Director and Chief Technical Officer, Office of Innovation and New Technology  
Chief of Staff  
    Deputy Chief of Staff  
    Assistant Chief of Staff for Analysis  
Director, Congressional Relations  
Director, Equal Employment Opportunity  
Director, New Business Development  
Director, Public Relations  
Director, Security Services  
General Counsel  
Law Librarian  
Managing Director, Customer Services  
Managing Director, Plant Operations  
Superintendent of Documents

### **Non-GPO Federal Organizations and Individuals**

GPO Audit Advisory Committee

### **Chairman and Ranking Minority Member - Congressional Committees and Subcommittees**

Chairman, Joint Committee on Printing  
Vice Chairman, Joint Committee on Printing

## **Major Contributors to the Report**

Joe Verch, Supervisory Auditor

Patricia Mitchell, Auditor-in-Charge