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Memorandum

OFFICE OF THE INSPECTOR GENERAL

DATE: August 11, 2006

REPLY TO

ATTN OF: Assistant Inspector General for Audits and Inspections

SUBJECT: Close-out of GPO Travel Program Audit
Report Number 06-07

TO: Chief Financial Officer (CFO)

The purpose of this memorandum is to provide you with information on the remaining issues related to the Office of Inspector General's (OIG) audit of GPO's Travel Program. To date, we have issued three audit reports¹ on this topic. Each of these reports contained recommendations intended to improve controls over GPO's travel program. During the latter stages of the audit, we identified several other issues that we are bringing to your attention for your action as you consider necessary.

1. Reimbursement for a press sheet inspection was not requested from a customer agency.

Labor hours and travel expenses for press sheet inspections performed by GPO employees were not always being submitted to the customer agency for reimbursement. For example, we found one instance where a GPO printer proofreader incurred reimbursable travel expenses totaling \$4,450.97 for performing a press sheet inspection for a customer agency during the period of October 10-30, 2004. This individual submitted travel voucher No. 707 for reimbursement of travel expenses. However, the travel voucher inappropriately charged the travel costs of \$3,858.02 to travel code 2110 "travel for investigations, inspections, and staff visits not chargeable to a jacket." Because the travel was in connection with a press sheet inspection for a customer agency, the travel costs along with the airfare cost of \$592.95 as well as the labor hours expended by the individual performing the inspection, should have been charged to travel code 2112, "travel for investigations, inspections, and staff visits - charged to a jacket."

¹ The three reports issued on this assignment to date include Report Number 05-04, "GPO's Travel Program," dated September 30, 2005, Report Number 05-05, "Payment of Pre-employment Interview Travel Expenses," dated September 30, 2005, and Report Number 06-05, "Centrally Charged Travel Expenditures," dated May 16, 2006.

Charging the travel and labor hour costs to travel code 2112 would have allowed GPO to subsequently seek reimbursement from the customer agency.

In addition to the above mentioned instance, we also identified that during Fiscal Year (FY) 2005; approximately 190 separate travel reservations were booked through GPO's travel contractor, National Travel Services (NTS), for 17 Customer Service Specialists to perform press sheet inspections. GPO paid NTS over \$5,000 in service fees for these reservations to NTS. These costs were also not recovered from the customer agencies. This practice has continued into FY 2006.

2. Reimbursements in Excess of Federal Travel Regulation Allowances.

We identified several occurrences where GPO employees received reimbursements in excess of Federal Travel Regulation² (FTR) allowances. Although the amount is minimal, increased scrutiny of travel vouchers by approving officials should catch and correct these types of discrepancies. Examples of discrepancies we found included:

- (a) Increased airfare because of personal preference.** A GPO employee submitted travel voucher No. 95 for an official trip to Boston for the period of September 29 and 30, 2004, stating that he returned from the trip at 9:00 p.m. on September 30, 2004. In actuality, the traveler remained in Boston an additional three days for personal reasons and subsequently returned on Sunday, October 3, 2004. The airfare to Boston was \$144.10 while the return flight was \$207.60 or \$63.50 more than if the travel had been completed on September 30 when the official portion of the trip was completed. As a result, the additional cost because of personal preference of the traveler was borne by GPO when the difference should have been reimbursed by the traveler. Section 301-70.1 of the FTR requires travelers to limit their travel expenses to the most economical and effective manner to accomplish their mission.
- (b) Duplicate payment of meals and incidental expenses.** A GPO employee claimed and received reimbursement of \$94 for meals and incidental expenses (M&IE) for the period of October 6-7, 2004, on travel voucher No. 409, and again on travel voucher No. 420 for \$78 for the period of October 6-7, 2004. Section 300-3.1 of the FTR defines M&IE as a daily payment for meals (breakfast, lunch, dinner and related tips and taxes) and incidental expenses (fees and tips given to porters,

² 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 promulgated by the U.S. General Services Administration, "except in the most unusual of circumstances." GPO adopted the FTR on February 22, 2005.

local transit system, and mailing costs). The traveler was entitled to only \$94, not the additional \$78.

- (c) **Transportation costs not limited to the most economical means.** A GPO employee flew to Rochester, New York, on November 10, 2004, at a cost of \$118.10. On November 11, 2005, the employee returned by privately owned vehicle (POV) and subsequently claimed reimbursement for mileage of \$165 on travel voucher No. 584. Section 301-70.105 of the FTR states that an employee may use a POV instead of the authorized method of transportation (air), but the cost is limited to the airfare. In this case, the employee was entitled to being reimbursed an amount not to exceed the cost of the airfare of \$118.10, or \$46.90 less than what was claimed and reimbursed.

3. Reimbursement not received for cancelled airline tickets.

Reimbursement for cancelled airline tickets was not always being received. For example, we identified two cancelled flights valued at \$366 where GPO had not received reimbursement. Specifically, a GPO employee cancelled a December 7, 2004, flight from Durham, North Carolina to Washington, DC. The employee's travel voucher (No. 500) stated that the employee returned to Washington in a car rented by another GPO employee. As of January 2006, or over one year after the flight was cancelled, GPO had not received reimbursement of \$139.10 for the cancelled return flight. After our inquiry in January 2006 about this matter, NTS researched this issue with the airline and a refund of the amount (\$139.10) was subsequently received in June 2006.

Another GPO employee cancelled an August 29 through September 1, 2005, round trip flight from Baltimore to Boston to attend training. GPO's travel contractor (NTS) was notified and found the traveler's name on the "No-Show Reservation Listing." However, as of January 2006, GPO had yet to receive the reimbursement of \$226.90 for the cancelled flight. Subsequent to our inquiry, a refund of \$226.90 was received on January 10, 2006, or over four months after the flight was cancelled. We were informed that NTS is now providing GPO with a monthly "Unused Ticket Report" which should be used to ensure that all refunds due to the GPO for cancelled flights are tracked and subsequently received.


4. Charges for personal travel reservations made using the services of GPO's travel contractor.

We identified two GPO employees who made use of the GPO travel contractor, NTS, for personal travel reservations. The fees incurred for the services provided the two GPO employees for personal travel were charged to and paid by GPO. Specifically, we identified 11 instances where the two employees used NTS to book personal travel reservations. NTS billed and received a total of \$238.75 from

GPO for these services. A detailed description of the services provided is in the Attachment to this memorandum.

This memorandum represents our final report related to the audit of GPO's travel program. While the issues identified herein do not represent a significantly large monetary amount, they are indicative of potential control weaknesses that if not addressed, could potentially lead to more significant monetary losses. As such, we are bringing them to your attention for consideration and action as you deem appropriate.

If you have any questions regarding these issues or require any additional information, please contact Mr. Joseph Verch, Supervisory Auditor, at (202) 512-0065, or myself at (202) 512-2009. We appreciate the courtesies extended to the staff while conducting the audit.


Kevin J. Carson
Assistant Inspector General for Audits and Inspections

cc:
Deputy Chief of Staff

NTS Service Fees for Personal Travel Reservations made by GPO Employees

Two GPO employees used NTS to book travel reservations for their personal use. NTS billed and received \$238.75 from GPO for booking these 11 travel reservations for personal use.

1. One GPO employee made a total of 10 travel reservations for personal use totaling \$230.75 in service fees that NTS billed and received payment from GPO as detailed in the following chart.

No.	Dates	City	Reservation	Service Fee
1	11/19-12/01/04	Baltimore	Car Rental	\$8.00
2	11/28-29/04	New York	Hotel	8.00
3	01/15-17/05	Atlanta	Air & Car Rental	27.25
	01/17/05	Philadelphia	Air	27.25
4	03/11-13/05	Atlanta	Car Rental	0.00
5	03/19-20/05	Norfolk	Hotel	35.25
6	04/01/05	Chicago	Air	27.25
7	04/08-10/05	New York	Air	27.25
8	07/01/05	Chicago	Air	27.25
	07/01-04/05	Chicago	Car Rental	8.00
9	08/30-09/01/05	Philadelphia	Hotel	8.00
10	09/10/05	Atlanta	Air	27.25
	Totals			\$230.75

2. Another GPO employee made a hotel reservation for personal use in Philadelphia for February 19-20, 2005, which was later cancelled. Despite being canceled, NTS billed and received payment of \$8 in service fees from GPO.