



U. S. GOVERNMENT
PRINTING OFFICE
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WASHINGTON, DC 20401

Memorandum

OFFICE OF INSPECTOR GENERAL

DATE: August 8, 2008

REPLY TO

ATTN OF: Assistant Inspector General for Audits and Inspections

SUBJECT: Final Report on Follow-up Audit of Centrally Charged Travel Expenditures
Report Number 08-09

TO: Chief Financial Officer (CFO)

The Office of Inspector General (OIG) completed a follow-up audit to determine whether recommendations in Audit Report 06-05, "Centrally Charged Travel Expenditures," May 16, 2006, were effectively implemented. Our follow-up audit determined whether corrective actions Government Printing Office (GPO) management took on the two recommendations were implemented. Attachment 1 provides details on the audit's objective, scope, and methodology.

Background

The Centrally Charged Travel Expenditures audit concluded that controls were not effective over (1) travel fares charged to the GPO's Agency MasterCard account¹ and (2) service fees charged directly to GPO. The May 2006 audit identified approximately \$32,000 in travel fares and service fees associated with travel by GPO employees during fiscal year (FY) 2005 that could not be reconciled with official travel records.

The May 2006 audit also found that before authorizing monthly payments to Bank of America (BoA), the Agency/Organization Program Coordinator (A/OPC) did not verify that travel fares and National Travel Services, Inc. (NTS), service fees charged to the Agency MasterCard account were for actual travel expenses. Before authorizing payment to BoA, the A/OPC must verify that each travel fare and service fee billed to GPO is supported by travel orders for the time of travel. However, the A/OPC did not reconcile travel orders and verify that travel fares or service fees incurred were for official business. As a result, approximately \$30,400 in travel fares and \$1,600 in service fees charged to the agency MasterCard account were not supported and verified as official travel.

¹ At the time of the audit, the GPO had an agency account with MasterCard through the Bank of America. The intended use of the Agency account was for charging and billing of common travel expenditures.

The OIG recommended the following actions to management:

1. The GPO Chief Financial Officer (CFO) should eliminate the use of GPO's agency MasterCard account for airline and rail tickets and direct NTS to charge all tickets to either the individual GPO traveler's Government-issued MasterCard or personal credit card.
2. The GPO CFO should direct NTS to charge all service fees to each individual GPO traveler's Government-issued MasterCard or personal credit card.

Management concurred with the recommendations and agreed to implement the following corrective actions:

1. Section 301-51.1 of the Federal Travel Regulations requires the use of Government travel card for payment for all official travel expenses, including transportation. Personal credit cards cannot be used. All travel-card holders will be directed to pay for transportation using their Government-issued MasterCard. The GPO Travel Manager will coordinate this change with GPO travel card holders and NTS so that travel card holders' charges are not billed to the agency central account. Travelers not holding cards will continue to use the agency MasterCard central billing account.
2. The GPO Travel Manager will coordinate with NTS so that fees are not billed to the agency central account for travel card holders. Fees for travelers not holding travel-cards will still be billed to the central billing account.

The OIG considered the corrective actions that management proposed as responsive to each recommendation. We conducted this follow-up audit to determine whether the actions that management implemented were effective.

Finding and Recommendations

Policies for Charging and Paying Travel Fares and Service Fees Have Not Been Followed

Although management implemented changes in policy addressing the recommendations, problems similar to those identified in our May 2006 audit have continued. For example, throughout almost all of FY 2007,² the GPO Travel Manager authorized payments to BoA of approximately \$96,512 for travel fares and service fees for 147 employees whose expenses were charged to the agency MasterCard account—despite the fact that 36 (24 percent) of those employees had a Government-issued MasterCard. Charging fares and fees to the wrong account continued because ineffective controls hampered the GPO Travel Manager from identifying questionable charges for travel fares and service fees NTS makes through the agency MasterCard account with BoA. Because the controls were ineffective, monthly invoices to BoA for the Agency MasterCard account were not reconciled to travel vouchers. Reconciliation would have verified that travel fares and service fees NTS billed through BoA were accurate, were actually incurred for

² October 24, 2006, through September 25, 2007.

official business, and complied with Agency policy. Because reconciliations did not take place, the GPO Travel Manager was not able to determine that NTS charged \$24,233.61 in travel fares and service fees to the Agency MasterCard account for 56 trips taken by the 36 employees who possessed a Government-issued MasterCard. Adding to that condition, 14 employees subsequently submitted travel vouchers requesting reimbursement for travel fares and service fees charged to the Agency account. We identified approximately \$8,495 that GPO can recover because of erroneous payments.

Change in GPO Travel Policy

On October 23, 2006, GPO implemented the new travel policy. That revised policy requires that NTS charge travel fares and service fees for official travel directly to each traveler's Government-issued MasterCard. GPO revised the policy to: (1) reduce the number of travel fares and service fees charged directly to the Agency MasterCard account and (2) improve controls over reconciliation of official travel fares and service fees for employees traveling on single-trip travel orders.

New GPO Travel Policy Not Always Followed

Even after GPO implemented its new travel policy, NTS continued charging travel fares and service fees to the Agency MasterCard account for several employees who had Government-issued MasterCard accounts. We identified that between October 24, 2006, and September 25, 2007, NTS charged to the Agency account a total of \$96,512 in travel fares and service fees for 147 GPO employees, despite 36 (24 percent) employees having Government-issued cards. During that period, those 36 employees took 56 trips, which totaled \$24,233.61—including \$22,888.61 for travel fares and \$1,345 in service fees. (See Attachment 2).

Further complicating the condition was that of the 36 employees, 14 filed 24 travel vouchers requesting reimbursement for approximately \$10,649 in travel fares and service fees that NTS had also charged to the Agency MasterCard account (Attachment 3). The filing, and in some instances subsequent payment of all or a portion of the travel claims, resulted in approximately \$8,495³ in erroneous payments to either employees or NTS that the Agency can recover. The \$8,495 in erroneous payments consisted of (1) claims by employees for reimbursement of travel fares and service fees charged to the Agency MasterCard account (\$8,179), (2) a single trip that NTS charged to both the Agency account and the traveler's account (\$211), and (3) a travel fare that NTS charged BoA for a trip not taken . (\$105).

³ The difference between the total amounts claimed (\$10,649) and actually paid (\$8,495) resulted from some repayments by employees and some disallowed claims identified by personnel in the GPO Comptroller's General Exam and Support section subsequent to the OIG bringing this issue to management's attention.

Duplicate Claims for Travel Fares and Service Fees

Examples of Agency employees requesting and receiving reimbursement for travel fares and service fees despite NTS charging the costs to the Agency MasterCard account are:

- A senior-level manager took one trip in March 2007 and another in June 2007 with combined travel fares and service fees of \$863.91. Although the costs were charged to the Agency account, the employee submitted travel vouchers (Voucher No. 880 and Voucher No. 1500) requesting reimbursement for the fares and fees. The manager received \$863.91 to which they were not entitled.
- Another senior employee took two separate trips (one in November 2006 and one in December 2006) with combined travel fares and service fees of \$1,293.99. The costs were charged to the Agency account. Although the costs were charged to the Agency account, the employee submitted travel vouchers (Voucher No. 391 and Voucher No. 552) requesting reimbursement for the fares and fees. The employee received \$1,293.99 to which the employee was not entitled.
- Between February and September 2007, two employees took 10 trips with travel fares and service fees totaling \$4,433.21. The costs were charged to the Agency account. Although the costs were charged to the Agency account, the two employees submitted travel vouchers for 10 trips (5 each)⁴ requesting and receiving reimbursement for funds to which they were not entitled.

In each of the examples cited and others described in Attachment 3, the individuals submitted travel fares and service fees for reimbursement, totaling \$8,179 charged to the Agency MasterCard account. Because the Agency already paid the claims, as of June 2008 the employees had funds to which they were not entitled. Management should act immediately to recover the funds from the individuals in question.

Double Billing by NTS Through BoA

The audit identified one instance where NTS billed both the Agency MasterCard account and the traveler's Government-issued account for the travel fare portion of a trip. In that instance, the trip—which took place on June 19 and 20, 2007—had a travel fare of \$211.30. Because the employee claimed reimbursement for the fare on his travel voucher (Voucher No. 1568) and the fare was also charged to the Agency account, the GPO Travel Manager should request that NTS reimburse \$211.30 to the Government.

⁴ The travel vouchers numbers for the first individual were: 1664, 1771, 1772, 1930, and 214. For the second individual, the travel voucher numbers were 891, 1236, 1472, 1587, and 1864.

“On-Hold” Billing by NTS Through BoA

The Agency MasterCard account was also charged \$104.30 in one instance for the travel fare for a trip originally planned for August 31, 2007, but not taken. At the time the trip was booked, NTS was informed that the trip was in an “on-hold” status. Unaware that the employee did not take the trip, the GPO Travel Manager subsequently authorized the \$104.30 payment to BoA. The GPO Travel Manager should request that NTS reimburse the Government \$104.30.

In summary, we identified approximately \$8,495 that GPO can recover as a result of various types of erroneous payments either charged or double-billed for travel fares and service fees NTS charged for official GPO travel.

Reconciliations Between Bank of America and Travel Not Performed

Erroneous payments are still occurring because the GPO Travel Manager has not reconciled accounts. As of June 2008, monthly BoA invoices for the Agency MasterCard account were not reconciled with travel vouchers to verify that travel fares and service fees NTS billed through BoA were accurate, were actually incurred for official business, and complied with Agency policy.

Travel vouchers were also not always being submitted in a timely manner when employees completed official travel. For example, while reviewing supporting documentation for the 56 trips charged to Government-issued MasterCards rather than the Agency account, we identified that travel vouchers did not support 3 of those trips and associated charges. GPO Directive 815, “GPO Travel Procedures,” September 21, 2006, requires that employees prepare a travel voucher within 5 days of the completion of official travel. The GPO Travel Manager and personnel in the General Exam and Support Section stated that they were not aware that three employees did not submit travel vouchers to support the \$1,123.91 in travel fares and service fees charged to the Agency MasterCard account. Although the travelers subsequently submitted vouchers for the travel, as shown in the following table, some vouchers took longer than a year to either be submitted or processed.

| BoA Invoice | | | | Travel Voucher | | | |
|-----------------------------------|------------------------|-------------------------|-------------------|-----------------------|---------------------------|------------------|------------------|
| Employee/ Organization | Travel Fare | Service Fees | Total | No. | Date of Travel | Submitted | Processed |
| PG-13 CS | \$678.11 | \$ 0.00 | \$678.11 | 510 | Nov. 6, 2005 | Dec. 21, 2007 | Jan. 3, 2008 |
| WB HCO | 180.00 | 27.50 | 207.50 | 538 | Dec. 5, 2006 | Jan. 8, 2008 | Jan. 9, 2008 |
| PG-12 CS | 210.80 | 27.50 | 238.30 | 281 | Sep. 10-12, 2007 | Nov. 21, 2007 | Nov. 29, 2007 |
| Total | \$1,068.91 | \$55.00 | \$1,123.91 | | | | |

Each month the General Exam and Support Section submits to the Controller of Customer Service a list of travel vouchers processed. Management should develop and implement formal procedures requiring that each month the GPO Travel Manager reconcile travel fares and service fees NTS billed to the GPO Agency MasterCard account with travel fares and service fees submitted in travel vouchers for travelers who do not possess a Government.

Recommendations

1. The GPO Chief Financial Officer should take appropriate action to obtain reimbursement from the identified employees or National Travel Services, Inc., for the \$8,495 in erroneous payments.

Management's Response. Concur. Finance has taken action and collected \$1,915 of these erroneous payments and will continue to take action to collect the remaining items identified in the report. The complete text of management's response is in Attachment 4.

Evaluation of Management's Response. Management's 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 GPO Chief Financial Officer should require that the GPO Travel Manager reconcile monthly Bank of America invoices for the Agency MasterCard account with the listing of travel vouchers the General Exam and Support Section provides and the listing of employees with a Government-issued MasterCard. Reconciliation of accounts should include verification that the only charges to the Agency account are for travel by employees not possessing a Government-issued MasterCard and that travel fares and service fees billed were for official travel and supported by travel vouchers. Any charges by employees with a Government-issued MasterCard on the Agency MasterCard account should be properly investigated to ensure charges were not claimed as reimbursable expenses on travel vouchers.

Management's Response. Concur. The GPO Travel Manager reviews the Bank of America monthly statements for charges to the Agency MasterCard account. Any charges that are found in the Agency MasterCard account for known employees with Government-issued MasterCards are flagged. The employee/Voucher Examination section is notified so that the travel is not claimed/allowed on the employee's voucher. (See Attachment 4).

Evaluation of Management's Response. Management's actions are responsive to the recommendation. However, there is no mention in management's response that the GPO Travel Manager will be verifying that charges to the Agency account are for official travel and supported by travel vouchers. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

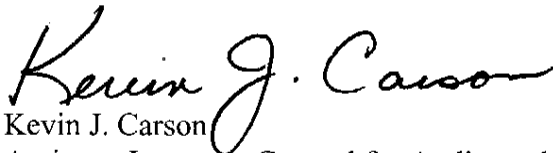
3. The GPO Chief Financial Officer should formally renotify National Travel Services, Inc., of the requirement to charge to the Agency MasterCard account only those travel fares and service fees of GPO employees who do not possess a Government-issued MasterCard

Management's Response. Concur. The GPO Travel Manager has taken action to notify National Travel to allow the Agency MasterCard account to be used for only those travel fares and service fees of GPO employees who do not possess a Government-issued MasterCard. National Travel has been notified also of the one exception: travel to Stennis for employees with a Government-issued MasterCard is allowed to be charged to the Agency MasterCard account. (See Attachment 4).

Evaluation of Management's Response. Management's actions are responsive to the recommendation. Based on the actions taken, this recommendation is resolved and dispositioned, and considered closed for reporting purposes.

This report contains three recommendations to further strengthen management of GPO travel expenditures. Although the issues identified do not represent a large monetary amount, they are indicative of potential control weaknesses that if not addressed, could potentially lead to additional monetary losses. Management's response is included in its entirety in Attachment 4. Our evaluation of management's response has been incorporated into the body of the report. We consider management's proposed actions responsive to each of the three report recommendations. Recommendation 3 will be closed with the issuance of this report. Recommendations 1 and 2 will remain open for reporting purposes until corrective actions are complete. The status of each recommendation upon issuance of this report is included in Attachment 5. Please notify us when actions have been completed on Recommendations 1 and 2.

We appreciate the courtesies extended to the audit staff. If you need additional information or would like to arrange a meeting to discuss this draft report, please contact Mr. Joseph Verch, Supervisory Auditor at (202) 512-0065, or me at (202) 512-2009.



Kevin J. Carson
Assistant Inspector General for Audits and Inspections

Attachments

cc:

Chief of Staff
Chief Management Officer
Comptroller

Objectives, Scope, and Methodology

Objective

The objective of the audit was to determine whether the corrective actions taken by GPO management took with respect to the two recommendations made in OIG Audit Report No. 06-05, "Centrally Charged Travel Expenditures," May 16, 2006, were implemented.

Scope and Methodology

To accomplish our audit objective, we reviewed the monthly BoA invoices for the GPO Agency MasterCard account in FY 2007 (October 24, 2006, through September 25, 2007). The names of GPO employees with travel fares and service fees charged to the Agency MasterCard account were then compared to the GPO Travel Manager's master list of 175 GPO employees with an active Government-issued MasterCard. This comparison identified 36 employees with an active Government-issued MasterCard who charged travel fares and service fees to the GPO Agency MasterCard account.

We reviewed the travel vouchers for the 36 GPO employees and the Disbursing Officer's cash receipts books dated May 26, 2006, through October 12, 2007, to determine whether any duplicate payments were made and if any GPO employees repayed travel fares and service fees.

Audit Field Work

We performed field work from October 2007 through February 2008 at the GPO Central Office in Washington, D.C. We performed the audit in accordance with generally accepted government auditing standards.

**Listing of GPO Employees With Travel Cards Who Charged
Between October 24, 2006, and September 25, 2007 Travel Fares
and Service Fees to Agency MasterCard Account**

| | GPO Employee | BoA Invoice | | |
|----|-----------------|--------------------|--------------------|-------------------|
| | | Number of Trips | Travel Fare | Service Fees |
| 1 | SLS, CS | 2 | \$808.91 | \$55.00 |
| 2 | PG-15, PO | 1 | 607.79 | 27.50 |
| 3 | PG-11, CS | 5 | 2,648.13 | 118.00 |
| 4 | PG-11, IT&S | 1 | 695.91 | 27.50 |
| 5 | SLS, CS | 1 | 656.79 | 27.50 |
| 6 | PG-12, CS | 1 | 495.21 | 27.50 |
| 7 | PG-15, S&ID | 2 | 1,229.24 | 64.75 |
| 8 | PG-12, CS | 2 | 539.00 | 35.50 |
| 9 | PG-13, CS | 6 | 1,761.49 | 165.00 |
| 10 | PG-14, CS | 1 | 158.81 | 27.50 |
| 11 | PG-12, CS | 2 | 625.90 | 43.50 |
| 12 | PG-12, CS | 1 | 268.80 | 27.50 |
| 13 | PG-15, IT&S | 1 | 420.81 | 27.50 |
| 14 | PG-12, CS | 2 | 2,957.19 | 71.00 |
| 15 | PG-11, CS | 1 | 215.30 | 0.00 |
| 16 | PG-12, CS | 1 | 210.80 | 27.50 |
| 17 | PG-11, CS | 1 | 200.40 | 27.50 |
| 18 | PG-12, CS | 1 | 0.00 | 27.50 |
| 19 | SLS, PR | 1 | 234.00 | 0.00 |
| 20 | WB, HCO | 1 | 180.00 | 27.50 |
| 21 | PG-13, OIG | 1 | 348.20 | 27.50 |
| 22 | PG-15, S&ID | 1 | 238.80 | 27.50 |
| 23 | PG-12, CS | 1 | 208.80 | 27.50 |
| 24 | PG-12, CS | 2 | 524.50 | 27.50 |
| 25 | PG-11, CS | 1 | 200.80 | 27.50 |
| 26 | PG-12, CS | 2 | -12.50 | 8.00 |
| 27 | PG-15, CS | 1 | 293.00 | 27.50 |
| 28 | PG-15, CS | 1 | 211.30 | 27.25 |
| 29 | PG-13, CS | 1 | 208.80 | 27.50 |
| 30 | SLS, OPP | 3 | 792.90 | 63.00 |
| 31 | PG-14, S&ID | 2 | 1,224.01 | 55.00 |
| 32 | PG-15, HCO | 1 | 706.60 | 0.00 |
| 33 | PG-13, CS | 1 | 268.80 | 27.50 |
| 34 | PG-12, PO | 1 | 916.04 | 34.00 |
| 35 | SLS, IT&S | 2 | 1,271.98 | 55.00 |
| 36 | PG-14, HCO | 1 | 572.10 | 27.50 |
| | Total | 56 | \$22,888.61 | \$1,345.00 |

**GPO Employees Submitting Travel Vouchers for
Reimbursement of Travel Fares and Service Fees Despite Costs
Charged to Agency MasterCard Account
(October 24, 2006, Through September 25, 2007)**

| | | Travel Vouchers | | | | | | | |
|----|---------------|-----------------|---------|----------------|--------------------|-----------------|--------------------|------------------------|-------------------|
| | Employee | No. | GPO No. | Dates | Travel Fare | Service Fees | Total | Adjustment | Double Payments |
| 1 | SLS, CS | 1 | 880 | 3/4-6, 2007 | \$388.10 | \$27.50 | \$415.60 | | \$415.60 |
| | | 2 | 1500 | 6/6-11, 2007 | 420.81 | 27.50 | 448.31 | | 448.31 |
| 2 | PG-11, CS | 3 | 891 | 2/27-3/4, 2007 | 644.79 | 27.50 | 672.29 | | 672.29 |
| | | 4 | 1236 | 4/23-26, 2007 | 486.10 | 27.50 | 513.60 | | 513.60 |
| | | 5 | 1472 | 6/19-25, 2007 | 342.29 | 27.50 | 369.79 | | 369.79 |
| | | 6 | 1587 | 7/9-10, 2007 | 234.79 | 27.50 | 262.29 | | 262.29 |
| | | 7 | 1864 | 7/31-8/6, 2007 | 940.16 | 27.50 | 967.66 | | 967.66 |
| 3 | PG-15, S&ID | 8 | 391 | 11/5-10, 2006 | 916.04 | 37.25 | 953.29 | | 953.29 |
| | | 9 | 552 | 12/12-15, 2006 | 313.20 | 27.50 | 340.70 | | 340.70 |
| 4 | PG-12, CS | 10 | 990 | 3/6-7, 2007 | 0.00 | 8.00 | 8.00 | | 8.00 |
| 5 | PG-13, CS | 11 | 1664 | 6/9-11, 2007 | 348.80 | 27.50 | 376.30 | | 376.30 |
| | | 12 | 1771 | 8/2-3, 2007 | 669.79 | 27.50 | 697.29 | | 697.29 |
| | | 13 | 1772 | 8/6-10, 2007 | 96.40 | 27.50 | 123.90 | | 123.90 |
| | | 14 | 1930 | 8/23, 2007 | 231.29 | 27.50 | 258.79 | | 258.79 |
| | | 15 | 214 | 9/24, 2007 | 337.20 | 27.50 | 364.70 | -\$173.40 ⁵ | 191.30 |
| 6 | PG-14, CS | 16 | 1033 | 3/25-28, 2007 | 158.81 | 0.00 | 158.81 | | 158.81 |
| 7 | PG-12, CS | 17 | 667 | 1/1-5, 2007 | 625.90 | 27.50 | 653.40 | | 653.40 |
| 8 | PG-12, CS | 18 | 1096 | 4/1-7, 2007 | 1,602.19 | 27.50 | 1,629.69 | -1,629.69 ⁶ | 0.00 |
| 9 | PG-12, CS | 19 | 1838 | 8/6-8, 2007 | 192.80 | 27.50 | 220.30 | -192.80 ⁷ | 27.50 |
| 10 | WB, HCO | 20 | 538 | 12/5, 2006 | 180.00 | 27.50 | 207.50 | -207.50 ⁸ | 0.00 |
| 11 | PG-13, OIG | 21 | 1589 | 6/15-20, 2007 | 238.81 | 27.50 | 266.31 | -266.31 ⁹ | 0.00 |
| 12 | PG-15, S&ID | 22 | 1119 | 4/17-19, 2007 | 238.82 | 27.00 | 265.82 | | 265.82 |
| 13 | PG-12, CS | 23 | 1921 | 8/31, 2007 | 208.80 | 27.50 | 236.30 | | 236.30 |
| 14 | PG-15, CS | 24 | 1469 | 6/11-13, 2007 | 211.30 | 27.25 | 238.55 | | 238.55 |
| | Totals | | | | \$10,027.19 | \$622.00 | \$10,649.19 | \$2,469.70 | \$8,179.49 |

⁵ Employee claimed \$364.70 on the travel voucher but was only billed \$173.40 by BoA through NTS. The remaining \$191.30 was billed by BoA through NTS to the Agency MasterCard account.

⁶ Employee immediately returned the travel voucher and the Government-issued check and resubmitted an amended travel voucher without claiming the \$1,629.69 in travel fares and service fees.

⁷ Employee claimed \$220.30 on the travel voucher but was billed only \$192.80 by BoA through NTS. The remaining \$27.50 was billed by BoA through NTS to the Agency MasterCard account.

⁸ The Comptroller's General Exam and Support Section disallowed the claim for reimbursement for travel fares and service fees of \$207.50 after being alerted by the OIG auditor that the employee's Government-issued MasterCard was not billed by BoA through NTS.

⁹ Employee immediately repaid \$266.30 to the GPO Disbursing Office.

Management's Response

UNITED STATES GOVERNMENT PRINTING OFFICE

memorandum**DATE:** July 31, 2008**REPLY TO****ATTN OF:** Chief Financial Officer**SUBJECT:** Comments on Draft Audit Report, "*Follow Up Audit of Centrally Charged Travel Expenditures, Report Number 08-0X*"**TO:** Inspector General
Attn: Mr. Joseph Verch

The following comments are provided regarding your draft audit report "*Follow Up Audit of Centrally Charged Travel Expenditures, Report Number 08-0X*" which contains three recommendations. Each recommendation and our comments are provided below.

1. **Recommendation:** The GPO Chief Financial Officer should take appropriate action to obtain reimbursement from the identified employees or National Travel Services, Inc., for the \$8,495 in erroneous payments.

Response: Concur. Finance has taken action and collected \$1,915 of these erroneous payments. We will continue to take actions to collect the remaining items identified in your report.

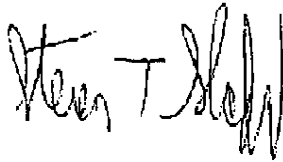
2. **Recommendation:** The GPO Chief Financial Officer should require that the GPO Travel Manager reconcile monthly Bank of America invoices for the Agency MasterCard account with the listing of travel vouchers the General Exam and Support Section provides and the listing of employees with a Government-issued MasterCard. Reconciliation of accounts should include verification that the only charges to the Agency account are for travel by employees not possessing a Government-issued MasterCard and that travel fares and service fees billed were for official travel and supported by travel vouchers. Any charges by employees with a Government-issued MasterCard on the Agency MasterCard account should be properly investigated to ensure charges were not claimed as reimbursable expenses on travel vouchers.

Response: Concur. This recommendation has been implemented. The GPO Travel Manager reviews the Bank of America monthly statements for charges to the CBA. Any charges that are found in the CBA account for known IBA employees are flagged. The employee/Voucher Examination are notified via email so that the travel is not claimed/allowed on the employee's voucher.

3. Recommendation: The GPO Chief Financial Officer should formally re-notify National Travel Services, Inc., of the requirement to charge to the Agency MasterCard account only those travel fares and service fees of GPO employees who do not possess a Government-issued MasterCard.

Response: Concur. The GPO Travel Manger has taken action to notify National Travel (Copy attached) to allow the CBA account to be used for only those travel fares and service fees of GPO employees who do not possess a Government-issued MasterCard. National Travel has been notified also of the one exception: travel to Stennis for IBA employees are allowed to be charged to the CBA account.

I appreciate the opportunity to comment on the draft report.



STEVEN T. SHEDD
Attachments

Status of Recommendations

| Recommendation No. | Resolved | Unresolved | Open/ECD* | Closed |
|--------------------|----------|------------|-----------|---------|
| 1 | X | | X | |
| 2 | X | | X | |
| 3 | X | | | 8/08/08 |

*Estimated Completion Date.