



# **U.S. Department of the Interior Office of Inspector General**

## **CONTROLS OVER THE TRANSIT BENEFIT PROGRAM AT THE DEPARTMENT OF THE INTERIOR**



**Report No. Y-EV-MOA-0001-2008**



## United States Department of the Interior


### Office of Inspector General

Washington, DC 20240

March 18, 2008

#### Memorandum

To: P. Lynn Scarlett  
Deputy Secretary

From: Earl E. Devaney   
Inspector General

Subject: Controls Over the Transit Benefit Program at the Department of the Interior  
(Report No. Y-EV-MOA-0001-2008)

This final report presents the results of our evaluation of controls over the transit benefit program at the Department of the Interior (Department). We found several weaknesses in Department's oversight over the program that leave it vulnerable to fraud, abuse, and monetary losses. For example, we found that over half of employees who separated from the Department in fiscal year 2007 would have been able to receive benefits after they left, and we identified cases in which individuals who separated from the Department continued to receive benefits. We also found transit benefit applications were missing, incomplete, and inaccurate. This report contains six recommendations, which if implemented, should improve controls over the program.

We would appreciate being apprised of the actions the Department takes on our recommendations so we may track the status of their implementation and report this information to Congress in our semiannual reports, as is required by the Inspector General Act, as amended. Therefore, please provide our office with a written response to this report within 30 days. Your response should state concurrence or non-concurrence with the recommendations, including specific reasons for any non-concurrence, as well as information on actions taken or planned, targeted completion dates, and titles of officials responsible for implementation.

We thank Department and bureau staff for their cooperation and assistance. If you have any comments or questions regarding this report, please do not hesitate to contact me.

Attachment

## WHY WE PERFORMED THIS EVALUATION

The Government Accountability Office (GAO)<sup>1</sup> and inspectors general at multiple agencies recently reported numerous instances of fraud, waste and abuse in agencies' transit benefit programs. In response to these reports, the Washington Metropolitan Area Transit Authority (WMATA) Inspector General asked that all President's Council on Integrity and Efficiency (PCIE) and Executive Council on Integrity and Efficiency (ECIE) members consider conducting an audit or evaluation of internal controls over their agencies' transit benefit programs.

Over 5,000 Department of the Interior (DOI) employees participate in the transit benefit program. The program costs DOI over \$4 million annually<sup>2</sup>. Given the problems identified at other agencies and the size of the program at DOI, we conducted an evaluation of controls over benefits distributed through the DOI program. We performed our work in accordance with the PCIE/ECIE "Quality Standards for Inspections" (see the Appendix for our methodology).

## BACKGROUND ON THE TRANSIT BENEFIT PROGRAM

Congress enacted legislation<sup>3</sup> in fiscal year (FY) 1993 that authorized selected Federal government agencies to pay all or a portion of employees' public transportation costs. In FY 2000, Executive Order 13150 required all agencies to implement a "transit pass transportation fringe benefit program," which we refer to in this report as the "program" or the "transit benefit program." Under this program, Federal agencies provide their employees with transit benefits, such as tax-free transit passes for public transportation. The program is designed to encourage Federal employees to use public transportation to commute to work and thereby reduce traffic congestion and air pollution. The program was fully implemented throughout DOI by October 2000.

The table below shows by bureau for FY 2007 the number participants and total costs for those participants.

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<sup>1</sup> "Federal Transit Benefits Program: Ineffective Controls Results in Fraud and Abuse by Federal Workers", GAO-07-724T, April 24, 2007.

<sup>2</sup> DOI was billed \$4.2 million by the Department of Transportation for FY 2007. This amount includes the cost of fare media, management fees, and other charges.

<sup>3</sup> Public Law 103-72.

Bureau/Office	Number of Participants	Amount Billed
National Park Service	2,146	\$ 1,810,829
Office of the Secretary <sup>4</sup>	782	679,115
Bureau of Land Management	548	449,322
Fish and Wildlife Service	466	346,438
U.S. Geological Survey	429	324,729
Bureau of Indian Affairs	234	217,196.
Minerals Management Service	165	153,481
Bureau of Reclamation	524	126,027
Office of Surface Mining	137	98,865
<b>DOI Total</b>	<b>5,406<sup>5</sup></b>	<b>\$4,206,002</b>

**Table 1. FY 2007 Participants and Costs**

The National Park Service (NPS) has the largest number of participants in DOI and accounts for about 40 percent of DOI's program. Almost half of the DOI participants work in the Washington, DC National Capital Region. The rest of the participants are spread throughout the country from New York to San Francisco.

## WHAT WE FOUND

DOI is responsible for ensuring the integrity of its transit benefit program. However, DOI has failed to adequately administer the distribution of transit benefits, resulting in an increased risk of paying benefits in excess of employees' daily commuting costs. DOI's controls did not identify:

- Employees who are no longer eligible to participate in the program because they left the Department or are no longer using public transportation, and
- Employees who receive benefits in excess of their actual monthly commuting costs.

Additionally, DOI's controls over the initial application process are not sufficient to ensure that:

- Employees provide complete and accurate transit benefit applications, and

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<sup>4</sup> These amounts include employees from the Office of Inspector General and the Office of the Solicitor, as well as 126 employees at the Advisory Council on Historic Preservation, which is not part of DOI but is serviced by DOI.

<sup>5</sup> The amounts in this column include employees who participated in the program at any time during FY 2007. The total for all of DOI is less than total of individual bureaus because some employees worked for more than one bureau or office during the course of the year.

- Employees applying for the transit benefit program are not also receiving subsidized parking.

As result, the program in DOI, like other agencies, is at increased risk of fraud, abuse, and monetary losses.

The problems identified above stem from inadequate communication with the Department of Transportation (DOT) and lack of adequate oversight at multiple levels within DOI and its bureaus. DOI contracts with the DOT Office of the Secretary – Transportation Services to help administer the acquisition and distribution of transit benefits for DOI employees. Within DOI, the National Business Center (NBC) Division of Facilities Management Services has overall policy responsibility for the program, is the main point of contact with DOT, and serves as the coordinator for the Office of the Secretary. Each bureau and office also has its own transit subsidy coordinator and agreement with DOT and is responsible for internal controls over its employees' eligibility and the amounts that eligible employees receive.

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#### EMPLOYEES WHO SEPARATED FROM DOI SHOULD NOT BUT MAY STILL BE ABLE TO COLLECT TRANSIT BENEFITS

*We identified 162 individuals in FY 2007 who received transit benefits after they separated from DOI, and 265 out of 415 employees who left DOI would have been able to pick up transit benefits after they left.*

DOI's controls did not ensure that employees who separated from the agency were removed from the program. DOI follows the minimum internal control required by OMB that the employee exit clearance process include a step to remove exiting employees from the transit subsidy program. However, DOI's exit clearance process focuses on the return of excess transit benefits. DOI has not implemented strong enough control to identify and remove from the program individuals who have separated from the agency.

We identified 162 individuals in FY 2007 who received transit benefits after their separation date from DOI. They received about \$89,000 in benefits. Of these 162 individuals, 110 worked at NPS. We noted that NPS has a large number of temporary, term, and seasonal employees, which could account for the greater prevalence at NPS of separated employees who continued to receive transit benefits. NPS may need to consider additional policies and controls, besides those the Department requires, to address the large number of employees who separate throughout the year.

To determine whether the 162 individuals inappropriately received the benefits, we randomly selected 10 individuals who had received more than \$200 during FY 2007. Of the 10 individuals in this sample we found that:

- 4 received transit benefits after they separated but did not return any transit tickets or funds. We estimated the total amount owed by these 4 individuals is \$1,970. While all 4 worked for NPS, we do not believe that this problem is unique to NPS.
- 3 received transit benefits after they separated but the excess benefits were returned.
- 3 returned to employment with DOI.

DOI relies on a database of transit benefit recipients maintained by DOT to identify employees who participate in the transit benefit program. We believe DOI could address the problem in part by working with DOT to ensure DOT's database contains accurate information. Currently, DOT's database contains many inaccuracies.

- Of 415<sup>6</sup> employees who left DOI in FY 2007 and participated in the program, 265 were either not removed from the DOT database until over 30 days after leaving DOI or were not removed at all.
- Although most of the employees who separated did not pick up transit benefits after their separation, **all** would have been able to do so.

We also found that information on current DOI employees was often inaccurate. Inaccurate information can make it difficult to track employees leaving, changing work addresses, or making other changes that affect the transit benefits. Specifically, we identified cases in which:

- the name was entered incorrectly in the DOT database (e.g., as Haywood instead of Hayward);
- the last 4 digits of the SSN were incorrect or missing – in one case the last 4 digits of the phone number were entered in place of the last 4 digits of the SSN;
- account code information was missing; and
- the employing bureau or office was incorrect.

The inaccurate information can be attributed to data entry errors by DOT and lack of DOI controls for detecting and correcting errors. Inaccurate information can persist in the DOT

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<sup>6</sup> May include some employees who left and then returned.

database for years. For example, the application cited above with the incorrect last 4 digits was from 2000, and, as of the date of our evaluation, had not been corrected. The number and long standing nature of some of the errors highlight the lack of a process for identifying and correcting errors in the database.

DOI should check the DOT database for all separating DOI employees and confirm with DOT that such employees are removed from the program. The National Business Center has a Transit Subsidy De-Enrollment Form for the Office of the Secretary to document removal from the program and notification to DOT. However, other offices do not have a similar form. Identification and removal of departing employees is best done at the time of separation. Regular comparisons of active DOI employees to the DOT database, as is done by some other agencies, would provide an additional check. Finally, an electronic interface with the DOT database would reduce manual entry errors.

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#### OVER 60 PERCENT OF APPLICATIONS EITHER MISSING, INCOMPLETE, OR INACCURATE

Transit applications serve as the basis for determining the correct amount of transit benefits to provide to each individual participant. They also provide the basis for monitoring whether employees are claiming and receiving a subsidy amount that equals their commuting cost. However, we identified missing applications, as well as applications that were incomplete and inaccurate. In total, applications for 53 of 80 employees (66 percent) in our sample were missing, incomplete or inaccurate. We also found that the applications may not require sufficient information to verify commuting costs.

Neither DOI nor DOT was able to provide us with the application forms for 28 of the 80 employees in our sample, nor could they provide us with requests for increased benefits for 22 of the participants sampled. The problem with missing forms was especially noticeable at NPS. We believe the inability to provide the 28 applications occurred because neither DOI nor the bureaus have policies regarding the storage and retention of records related to the transit benefit program. The regional transit subsidy coordinators often retain the records and may or may not provide copies to the central bureau coordinator. In addition, records are not necessarily transferred when coordinators change. For example, the current NPS coordinator was not provided with records by the previous coordinator. Although DOT receives and retains application information, DOT only keeps the information for three years.

*For 53 of 80 employees in our sample, transit applications were missing, incomplete, or inaccurate.*

*Of those 53 employee applications, 28 were missing entirely. The other 25, or almost half of the 52 applications DOI could provide, were incomplete, inaccurate, or out of date.*

*DOI could also not provide us with increase benefit applications for 22 of the participants sampled.*



Of the 52 participants in our sample for whom DOI did have applications, 25 (or about half) of those applications were incomplete, inaccurate, or out of date. Applications were missing information such as the daily commuting cost, the transit service provider, and the number of commuting days per week or month. Applications also contained inaccurate information such as the wrong home address and incorrect total commuting costs.

In some cases, the inaccurate or incomplete information made it difficult or impossible for us to verify the commuting costs claimed, and would likewise make it difficult for DOI officials to verify commuting costs. For example, an application for one employee temporarily assigned to Washington, DC showed a permanent home address in Louisiana. While the application was legitimate, lack of a temporary Washington, DC address on the application made it impossible to verify the commuting cost claimed at the temporary duty location. Although we did not identify any applications with an obvious overstatement of daily commuting costs, the transit subsidy coordinators should not have approved applications with incomplete, inaccurate, or missing information.

We also note that applications may not request sufficient information to verify the accuracy of commuting costs. The only information the applications currently request to confirm the daily commuting costs are the home and work addresses. A participant could use multiple public transportation options or a combination of public transportation and a private vehicle to get between home and work. We believe providing *documentation* of commuting costs, such as a print out with trip costs from the Trip Planner on the WMATA web site, could help to address this challenge.

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#### HIGH LIKELIHOOD THAT DOI IS MAKING PAYMENTS IN EXCESS OF ACTUAL COMMUTING COSTS

DOI employees do not appear to be making adjustments for benefits they do not use each month. None of the employees in our sample collected less than their estimated amounts, although 34 were at a high risk of collecting more than they should. DOI-wide, only 162 participants adjusted the amounts they received downward and only 7 percent returned unused transit benefits.

The Internal Revenue Service sets limits under 26 U.S.C. 132(f) on the value of transit subsidy an employee may receive as non-taxable income. This amount was \$110 per month in calendar year 2007 and \$115 per month in calendar year 2008. Employees may receive this maximum amount or a lesser amount if their monthly commuting costs are less. Although agencies often distribute transit benefits on a quarterly basis, the

*Of 4,871 participants active in the program as of the end of FY 2007, only 162 participants adjusted the amounts they received downward.*



limitation applies on a monthly basis. Agencies distribute transit benefits in advance of the period for which they are to be used. Employees who incur fewer actual costs than they estimated should either return unused transit benefits or reduce the amount of their next pick-up. Whether an adjustment is needed will depend upon both the actual number of days using public transportation and the cost per day. Of the 80 employees in our sample, 34 had a relatively high risk of collecting more than they were entitled to. We considered employees to be at a higher risk if only a few days of not taking public transportation—due to leave, travel for work, or driving one’s personal vehicle—would reduce their commuting costs below the monthly maximum (\$110 in 2006). For example, an employee could claim \$110 in benefits every month based on \$5.50 per day and 20 days per month. If the employee took off the week of Christmas in December 2006, which had 20 days, then he or she would only be entitled to \$88<sup>7</sup> in benefits for December. If the employee used a private vehicle or carpooled on any day during the month, then the benefit would be further reduced.

We would expect in any given month at least some employees to take leave and require an adjustment downward. However, none of the 34 employees in our sample who we considered high risk adjusted the amounts they collected downward at any time during the year. We did not verify whether these employees, in fact, had actual commuting costs in excess of benefits claimed due to the time and effort which would have been involved. However, it is virtually certain that some of these employees should have made an adjustment. Supervisors are often in the best position to know whether employees should be making adjustments. Therefore, it is important that supervisors are aware of which employees are in the program and that they take responsibility to assist in monitoring the benefits given to employees.

In addition to analyzing the individuals in our sample, we analyzed all transit subsidy data for DOI in FY 2007 to determine how often employees adjust their benefits downward or return transit benefits. Our analysis showed adjustments to the amounts collected by participants to be relatively rare. At the end of FY 2007, only 162 participants of the 4,871 program participants (about 3 percent) adjusted the amounts they received downward. About 7 percent of participants returned transit benefits. However, the return of transit benefits seems to be an anomaly that is concentrated in only a few geographic areas. Of the 340<sup>8</sup> active participants who returned transit benefits, 70 were in Anchorage, AK which only had 105 participants, and 60 were in Philadelphia, PA where there were 299 participants. In contrast, only 21 out of 2,013 active participants in the Washington, DC area returned transit benefits.

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<sup>7</sup> Costs of \$5.50 per day times 16 days equals \$88.

<sup>8</sup> This numbers does not include participants who returned transit benefits as a result of departing from the agency.

Failure to make appropriate adjustments may be due to participants' lack of knowledge and understanding of the requirements as well as deliberate misrepresentation. Therefore, clear, accurate, and readily available policies are important to help ensure that participants and supervisors understand their responsibilities. DOI has recently made efforts, such as sending out a Department-wide E-mail, to remind participants of the program requirements and their responsibility. However, we found several improvements and changes that should be made to DOI policies (as expressed in the frequently asked questions (FAQ) on the NBC website) and forms<sup>9</sup>. Specifically:

- **Incorrect Number of Working Days** – DOI NBC forms and policies all suggest 22 as the standard number of days to be used in calculating the transit benefit. However, on average, there are only 20.8 working days in a month.<sup>10</sup> The use of 22 will overstate commuting costs if used without modification. Many other agencies used 20 or 21 days.
- **Unclear and Inaccurate Instructions on Adjustments to Amounts Received and Return of Excess Benefits** – Instructions on how to calculate adjustments for days not using public transportation in the FAQ document and Subsidy De-enrollment Form are incorrect and contradictory. The FAQ implies that an adjustment of \$5 per day should be made for each day not using public transportation. These instructions assume a commuting amount of \$110 and 22 working days, which may not always be the case. The De-enrollment Form instructs participants to tailor their calculation by dividing the monthly benefit received by the number of working days rather than use a standard \$5 a day adjustment. However, both the FAQ and the form will overstate the adjustment an employee should make if their actual commuting costs are higher than the monthly maximum (see table 3 for scenarios in which commuting costs need or do not need adjustment based on the total costs and number of days not commuted).
- **No Supervisors' Responsibilities Listed** – The FAQ does not address the responsibilities of supervisors, except for stating that the supervisor should approve the application form. However, as one transit subsidy coordinator emphasized to us, supervisors perform a key role in on-going monitoring as supervisors are often the best position to know whether employees are abusing the program.

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<sup>9</sup> Transit forms include the Public Transportation Subsidy Program Application (06/07), the Commuting Expense Worksheet (01/08), the Transit Subsidy De-enrollment Form (07/07), and the SmartBenefits Program Application Form (07/07). Except for the Transit Subsidy De-enrollment Form which is only for NBC/Office of the Secretary these forms are intended for DOI-wide use.

<sup>10</sup> There are 52 weeks in a year times 5 days per week equals 260 weekdays, less 10 federal holidays equals 250 working days, divided by 12 months equals 20.8 working days per month on average.

- **FAQ Not Well Organized** – The FAQ has grown over time with items being added at the end of the document, as needed. As a result, the FAQ is not always logically arranged and contains some redundancies. For example, discussion of how to calculate the benefit amount and adjustments are contained in questions 4, 5, 12, 13, 36, and 37. Additionally, questions specific to the Washington, DC area are intermixed with questions applicable to all areas.

DOI should address the specific items discussed above. In our opinion, use of a 20 working days as a standard is more appropriate than 21 days as use of 21 days can result in commuting costs being overstated even if no leave is taken during the year. Additionally, DOT is developing an on-line training. Once it is available, DOI should require participants and supervisors to participate in the training. DOI should also continue to provide reminders to participants and supervisors on their responsibilities.

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#### PARKING RECORDS NOT BEING CONSISTENTLY CHECKED

Parking records are not being consistently checked to verify employee eligibility. Participants in the transit benefit program are prohibited from also having federally subsidized parking. Of the bureau and office coordinators we interviewed, only the Office of the Secretary's coordinator indicated that he regularly checked parking records to ensure transit subsidy applicants do not have subsidized parking privileges<sup>11</sup>. The other bureaus primarily rely on each employee's supervisor and the honesty of employees to ensure employees with federally subsidized parking do not also receive transit

*The lack of electronic searchable parking records at DOI inhibits the ability of program coordinators to ensure program participants do not also receive parking privileges.*

benefits. OMB memorandum M-07-15, "Federal Transit Benefits Program," requires agencies to check applicants against parking records as part of their on-going monitoring of the transit benefit program. We believe DOI should ensure employees who apply for transit benefits do not have parking privileges both upon application and as part of the on-going monitoring of the program.

Some other agencies, such as DOT and the National Aeronautics and Space Administration (NASA), have electronic parking records for at least some parking areas, which facilitates the cross checking of parking and transit subsidy records. We identified a best practice at NASA.

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<sup>11</sup> The same office is also responsible for parking at the main Interior complex in Washington, DC. The coordinator indicated that the Office occasionally received a request from another coordinator to check whether an applicant had a parking permit, but did not receive such requests on a regular basis.

They have a combined database of parking and fare subsidy participants to which the personnel responsible for administering both programs have access. The lack of such electronic searchable parking records at DOI inhibits the ability of DOI coordinators to check those records.

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## EMPLOYEES NOT PARTICIPATING IN SMARTBENEFITS®

As GAO recommended, WMATA, DOT, and Federal agencies are taking steps to transition participants into the SmartBenefits® program in the Washington, DC area. Under SmartBenefits®, transit benefit subsidy amounts are loaded monthly onto a re-useable SmarTrip® card rather than being distributed quarterly as paper fare transit tickets. Use of SmartBenefits® reduces the risk of fraud and abuse because unlike paper fare transit tickets, individual users cannot sell any excess subsidy they receive on the SmarTrip card and the card has a maximum dollar limit. DOI requires participants in the DC area to use SmartBenefits® unless the transit provider the participant uses does not accept SmartBenefits®. However, DOI does not have sufficient controls to ensure that employees in the Washington, DC area move to SmartBenefits®.

Only slightly more than half (57 percent) of the active participants in the DC area as of

*Only slightly more than half of the active participants in the DC area as of December 2007 are participating in SmartBenefits®.*

December 2007 are participating in SmartBenefits®. Of 38 active participants in the DC area in our sample, we identified 5 who we believe should have been using SmartBenefits®, and another 5 for whom we could not determine whether they should be using SmartBenefits®. The remaining participants were either participating in SmartBenefits® or used transit providers that did not accept SmartBenefits®.

Requiring all participants to re-certify or reapply for transit benefits would provide an opportunity to review whether they should use SmartBenefits®.

## WHAT THE DEPARTMENT SHOULD DO

DOI is considering or has recently made changes that should reduce the problems discussed. DOI is considering having all participants provide new applications and complete an annual recertification process. DOI also recently started requiring new applicants to complete a Transit Subsidy Commuting Expense form with more detailed information.

There are several additional actions that DOI can take to reduce the potential for fraud, waste, and abuse in the transit subsidy benefit program. We recommend that DOI:

1. Require all participants to, on an annual basis, re-certify their continued eligibility for the program, submit the transit subsidy commuting expense worksheet and backup

documentation such as a WMATA trip planner print-out with their re-certification, obtain supervisory approval and approval from the appropriate transit subsidy coordinator on the forms, and remove from the program any participant who fails to re-certify.

2. Develop procedures to ensure transit subsidy participants do not also have parking privileges and consider the use of electronic parking records to facilitate this process.
3. Develop procedures for retaining and storing records related to the transit subsidy benefit program.
4. Work with DOT to ensure the accuracy of DOT's database by making regular comparisons between DOT's list of program participants and active employees, providing DOT information on employees who separate from DOI, and considering the development of a DOI database of transit subsidy participants that can electronically interface with the DOT database.
5. Provide annual reminders and training to employees and to supervisors on their responsibilities under the transit benefit program and review and update the FAQ and other policy documents.
6. Develop procedures to ensure that eligible participants in the Washington, DC area utilize SmartBenefits®.

## METHODOLOGY

We evaluated controls over benefits distributed through the transit benefit program at DOI. Our evaluation focused on controls at DOI and did not cover controls at DOT.

To understand the range of problems associated with transit benefits, we looked at reports on transit subsidy programs at other agencies. We limited our evaluation of the DOI Program to the five bureaus and offices with the highest costs for the program (see Table 1 for costs by bureau and office). To identify and understand DOI's transit benefit program controls, we interviewed officials responsible for the program at these bureaus and offices<sup>12</sup>. We also conducted limited interviews with DOT personnel.

We also obtained information from DOT on employees participating in the program in FY 2007 and selected samples of individuals to test. We randomly selected 80 individuals for testing from three areas:

- Individuals who picked up transit benefits after they separated from DOI and who received more than \$200 in benefits. We identified 89 such individuals through data analysis and randomly selected 10 individuals for further testing.
- Individuals who had picked up more than \$100 in benefits during the year and for which no matching record was identified in DOI's personnel system (FPPS)<sup>13</sup>. We identified 318<sup>14</sup> such individuals through data analysis and randomly selected 10 for further testing.
- Individuals who did not fit into the first two categories identified above, who received more than \$200 during FY 2007, and who had an estimated monthly cost of \$75 or more. We identified 2,521 such individuals and randomly selected 60 for further testing. The 2,521 individuals account for about \$2.4 million of the \$3.2 million in benefits received by the 4,350 participants at the bureaus reviewed.

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<sup>12</sup> The Office of Inspector General (OIG) and the Office of the Solicitor (SOL) were included with the Office of the Secretary as they are under the same agreement with DOT although they have separate coordinators. We conducted separate interviews with these coordinators.

<sup>13</sup> Transit and FPPS information were matched using the employee's last name and the last 4 digits of their Social Security Number. For our sample, we found that the non-matched records were due to (1) errors in the information at DOT, (2) name changes, and (3) inclusion of employees from the Advisory Council on Historic Preservation in the transit listing and not due to non-employees receiving benefits.

<sup>14</sup> Of these 318 individuals, we later found that 126 were employees of the Advisory Council on Historic Preservation (ACHP) and therefore not included in the listing of DOI employees.

For these 80 participants we requested application forms, increase forms (if applicable), and SmartBenefit® enrollment forms (if applicable). We evaluated the forms for completeness and accuracy and compared select information in DOT's database with information reported on the form. Our tests of the accuracy of the DOT database were limited to information provided by DOI. We did not test the accuracy of distribution amounts reported by DOT.

The table below summarizes the distribution of the three samples by bureau and the results for selected attributes:

Sample Group	Bureau or Office	Sample Size	Missing Application	Incomplete Application	DOT Inaccurate
<b>Main</b>	Bureau of Land Management	8	2	1	1
	National Park Service	30	21	5	1
	Fish and Wildlife Service	4			
	Office of the Secretary	12	1	7	
	U.S. Geological Survey	6		3	1
<b>Subtotal</b>		<b>60</b>	<b>24</b>	<b>16</b>	<b>3</b>
<b>Benefits After Separation</b>	Bureau of Land Management	1			
	National Park Service	9	3	4	2
<b>SubTotal</b>		<b>10</b>	<b>3</b>	<b>4</b>	<b>2</b>
<b>No FPPS Match</b>	Bureau of Land Management	1	1		1
	National Park Service	1			1
	Office of the Secretary	2			
	U.S. Geological Survey	6		5	2
<b>Subtotal</b>		<b>10</b>	<b>1</b>	<b>5</b>	<b>4</b>
<b>Grand Total</b>		<b>80</b>	<b>28</b>	<b>25</b>	<b>9</b>

**Table 4. Sample and Selected Sample Results by Sample Group and Bureau/Office**

We performed our work in accordance with the PCIE/ECIE "Quality Standards for Inspections".



# **Report Fraud, Waste, Abuse, and Mismanagement**



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