



OFFICE OF  
**INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

# **GOVTRIP USE AND MONITORING BY THE U.S. DEPARTMENT OF THE INTERIOR**



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INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

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Memorandum

To: Rhea Suh  
Assistant Secretary for Policy, Management and Budget

From: Mary L. Kendall *Mary L. Kendall*  
Deputy Inspector General

Subject: Final Audit Report – GovTrip Use and Monitoring by the U.S. Department of the Interior  
Report No. WR-EV-MOA-0006-2011

This memorandum transmits the results from our audit of the U.S. Department of the Interior's (DOI) e-travel system, including GovTrip. Specifically, we assessed DOI's ability to manage and reconcile its various systems to determine whether data and dollars spent are complete and accurate.

We found weaknesses in the design of the current e-travel system that should be addressed in the future e-travel system, which DOI expects to come online in November 2013. We make 13 recommendations in this report to improve travel planning efficacy and accounting accuracy.

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented.

If you have any questions regarding this memorandum or the subject report, please do not hesitate to contact me at 202-208-5745.

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## Results in Brief

The U.S. Department of the Interior (DOI) spends about a quarter of a billion dollars each year on travel, making management of travel funds across DOI and its bureaus a priority. Successful travel fund management is even more critical because of Congress' and the Office of Management and Budget's focus on travel costs savings and reductions. DOI has contracted for an e-travel system since 2007, which has automated various booking, accounting, and internal controls for travel management.

Our audit of DOI's e-travel system, including GovTrip, revealed significant weaknesses in the design of the system and DOI's management of the travel process. We found that inadequate contract requirements and system implementation caused internal control deficiencies and inhibited DOI's ability to manage travel. In addition, DOI's management of the travel process has not ensured that Federal travel rules and regulations are followed, travel costs are adequately documented and valid, and travel is consistently managed.

This report is the final installment of a series of 8 memorandum reports and 17 Notice of Potential Findings and Recommendations reports to individual bureau offices, which detailed travel management deficiencies found unique to each bureau or office.<sup>1</sup> In this report, we identify common issues and systemic weaknesses in the current system and recommend ways DOI can improve travel management through good internal controls to save money, reduce travel documentation shortcomings, and enhance accountability. A new electronic travel system, slated to come online in November 2013, presents an opportunity to prevent e-travel weaknesses and deficiencies during implementation and throughout the life of the contract.

In this report, we make 13 recommendations to assist DOI in its transition to the new e-travel system.

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<sup>1</sup> The eight memorandum reports, when finalized, will be available on the Office of Inspector General's Web site at <http://www.doi.gov/oig/index.cfm>.

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# Introduction

## Objective

Our objective was to assess the U.S. Department of the Interior's (DOI) implementation, use, and monitoring of GovTrip as a part of its overall travel system. Specifically, we assessed DOI's ability to manage and reconcile its various financial and travel systems to determine whether data and dollars spent were complete and accurate. Our review of fiscal years 2009 and 2010 included testing more than 700 travel vouchers, reviewing 300 charge card statements, and interviewing 100 travel personnel across DOI. A complete description of our scope and methodology is located in Appendix 1.

## Background

DOI manages approximately \$250 million a year for travel through GovTrip. We initiated an audit of DOI's GovTrip use and monitoring based on limitations in GovTrip that we discovered during a prior evaluation. The limitations we found included DOI's and its bureaus' inability to freely access travel system reports from GovTrip and the uncertainty of the reliability of the data in those reports.<sup>2</sup> We determined that the risks presented by these limitations were significant enough to warrant further review.

Since August 2007, DOI has used GovTrip under a task order from the U.S. General Services Administration's (GSA) master contract with Northrop Grumman for E-Government Travel Services (ETS). GSA's master contract establishes GovTrip's general requirements, and DOI's task order lays out other requirements specific to DOI's needs. GSA's master contract is set to expire in November 2013, at which time DOI expects a new system to take the place of GovTrip under a new GSA contract (ETS-2).

GSA has selected a single vendor for ETS-2, though the system implementation process is behind schedule. The bid process was initially delayed by legal challenges from one of the bidding companies, and a current protest of the award is delaying the process even further. ETS-2's general requirements include more internal control points and reporting capabilities, but much about ETS-2's specific requirements and controls is still unknown. The unknown and untested components of the new contract and travel system present an opportunity and a responsibility to both assess how well DOI uses the current system and to determine ways in which it can be improved prior to the transition to ETS-2.

Both GovTrip and ETS-2 have the Federal Travel Regulations as part of their foundation, which provide the regulatory framework for the approval, processing, and payment of travel costs within the Federal Government. The GovTrip system

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<sup>2</sup> "U.S. Department of the Interior's Video Teleconferencing Usage," WR-EV-MOA-0004-2010. December 2011.

has worked in concert with these regulations to facilitate travel planning and payment, as will ETS-2 when it is in place.

In performing our current review, we tested travel documentation and charges for fiscal years 2009 and 2010 related to 8 bureaus, and subsequently issued 8 memorandum reports and 17 Notices of Potential Findings and Recommendations that identified travel management issues across DOI,<sup>3</sup> including—

- user profiles that had been deleted;
- travel documents that were missing;
- Autobooking that was used unnecessarily;
- travel that was completed before authorizations were created and approved;
- expense documentation that was missing;
- claimed costs that were inconsistent with supporting documentation;
- lodging and per diem costs that were not adjusted to reflect actual costs and approved amounts;
- justifications for travel method that were missing or incomplete;
- software audit flags that were not appropriately addressed by travelers or approvers;
- traveler and supervisory approval signatures that were missing on charge card statements; and
- transactions on charge card statements that were not related to, or were inconsistent with, travel voucher documentation.

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<sup>3</sup> Our audit testing period included data from the former Minerals Management Service before it was reorganized into three separate entities. For ease of reading, all mentions of the Bureau of Ocean Energy Management also refer to the Bureau of Safety and Environmental Enforcement and the Office of Natural Resources Revenue.

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## Findings

DOI has an opportunity before the new travel system is implemented to prepare for a smooth transition and successful system launch. DOI can use the lessons learned from its experience with GovTrip to develop solutions for ETS-2, thus improving travel planning efficacy and accounting accuracy. Such improvements would help to ensure a more robust travel program, as envisioned by DOI, while consistency in policies, auditing, and use of travel reports should further aid DOI's travel management efforts.

Based on our audit, we identified the following opportunities for travel management improvements on a DOI-wide basis.

### Missing Records

Travel databases have been compromised by the removal of records from the active GovTrip production system. Under e-travel, individual users electronically arrange, document, and claim travel costs, which DOI then pays. To process travel electronically, profiles are created for individual travelers, who then create authorizations and vouchers for travel.

We were unable to audit 60 of the 765 vouchers and associated authorizations we selected for testing, either because the voucher was no longer in GovTrip or the entire profile for the traveler had been removed from the system.<sup>4</sup> DOI officials told us that the likely reason documents were not available for review was because the related user profiles had been removed or detached from the GovTrip system. Because no audit trail exists in the creation, use, or deletion of user profiles in GovTrip, this statement could not be verified, nor could changes in user profiles during the period under review be evaluated. Once records are removed from the production system, DOI no longer has live access to the data, and must request the system contractor re-establish the profile in order to gain access to the data.

### Recommendation

- I. Prevent the removal of user profiles, vouchers, and authorizations from the active production system through ETS-2 development and implementation.

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<sup>4</sup> These vouchers and authorizations that were not tested, or where testing was not completed, are in addition to those vouchers that were originally selected as part of the random sample but were not reviewed because DOI limited access to the GovTrip files.

## **Accuracy of Traveler Documents, Transaction History, and Routing Lists**

Database transaction histories are not complete. Some histories are not maintained, while others are changed without complete historical tracking.

### **Traveler Documents**

GovTrip does not record changes made to user profiles. If an administrator changes a traveler's GovTrip profile, no record is kept of who made the changes or what changes were made. In addition, management changes to travel documents are not chronicled. Instead, GovTrip keeps only a list of who edited the document—not what changes were made—unless the editor specifically notes the changes. We rarely found such notes in the documents we audited.

### **Transaction Histories**

GovTrip automatically changes transaction histories when routing lists are updated. Agencies establish routing lists to facilitate the review, processing, and management of travel documents. When an approving or reviewing official leaves his or her position and is replaced by another, the new official's name is incorrectly shown on old documents as the original reviewer or approver.

### **Routing Lists**

DOI travel officials informed us that routing lists are not being kept current. This has resulted in cumbersome lists that are outdated and travel documents being sent to managers for review and approval for travelers they no longer manage. In addition, some offices are adding multiple backup reviewers and approvers to each chain of command to keep routing lists usable. This practice enables managers to approve travel and expenses for trips about which they have no knowledge. Adding multiple backup reviewers and approvers has also allowed some users, reviewers, and approvers to submit and review or approve their own travel.

Without current and complete routing information and document history, an e-travel system cannot provide DOI with the historical transaction record necessary to support system changes and expediently process travel. In addition, such histories are necessary to protect the integrity and validity of user profiles.

### **Recommendation**

2. Ensure through ETS-2 development and implementation that complete transaction histories are generated and maintained in the new e-travel system and that accurate and streamlined routing lists are used.

## Override of Internal Controls

Prior to e-travel, obtaining supervisory approval was dependent upon getting physical signatures of approvers who, at times, were at different geographic locations. Because some travelers needed to make arrangements quickly and access to their supervisors was unavailable, limited open and blanket authorizations were developed. With the transition to e-travel, however, travelers and arrangers can make travel arrangements online and supervisors can quickly approve them regardless of physical location. Staff practices, however, have not kept up with technology and the continued use of obsolete travel tools, such as initiation of travel without prior approval, have resulted in an override of internal controls of travel. Travel managers told us that most travel is routine and known about well in advance of the trip.

GovTrip includes features that allow travel authorizations to be created without managerial review or approval. Autobooking is one approach that allows travelers to arrange travel without supervisory approval. Other approaches are T-entering and travel arranging, terms used to describe the method by which an arranger makes travel arrangements, creates travel documents, and signs the documents on behalf of the traveler. These features result in travel being created and booked without the benefit of managerial or traveler review and approval. Our review of 765 vouchers and related authorizations showed that travelers and arrangers continue to use one of these outdated tools. Almost one third of the trips we reviewed did not show evidence that management reviewed and approved them in GovTrip. In addition to trips that do not appear to have been reviewed or approved, we found 121 trips that were in progress or completed before any authorizations were submitted in GovTrip.

The ETS-2 calls for continual development of technology so that access, development, booking, and modification of travel can be made should the need arise. Because continual development is built into the ETS-2, the extensive use of travel arrangements and document processing that have not been reviewed or approved by a manager is no longer justified. Rather, Autobooking and T-entering need only occur when bona fide emergencies arise or travel must be arranged for those without legitimate access to the e-travel system. Travel arranging may still be a viable option for some offices but should be increasingly less necessary, and heightened controls, if in place, should ensure that reviews are being adequately conducted.

### Recommendation

3. Restrict the Autobooking and T-entering features in the new system to only bona fide emergency travel or for arranging of travel for those without legitimate access to the travel system, with any exceptions to these circumstances to be documented and approved by the bureau or office head.

## Reconciliation

DOI's current practice for validating transactions does not include reconciliation of financial and travel management records. While a limited amount of GovTrip information is pushed to the financial systems to initiate payment to travelers, the data from GovTrip is not regularly compared with any other system to validate transactions or to ensure that charges processed by other systems, such as charge cards, are consistent with the approved charges in GovTrip.

DOI does not have a policy to reconcile charge card statements back to travel vouchers. Consequently, managers rarely perform such reviews. Without this control, e-travel cost data are less reliable than DOI's financial system information. Because the GovTrip cost data is unreliable, DOI makes little use of it. Although DOI financial records may be more reflective of costs incurred, it does not mean that the costs incurred conform to travel regulations or match what was authorized and approved in GovTrip.

We did learn that one bureau has a charge card review policy that requires managers to reconcile charge card statements with corresponding vouchers and another has a charge card coordinator to match travel charges to vouchers on a test basis. In addition, DOI is working with JP Morgan Chase to improve electronic access to charge card data and facilitate charge card transaction verification, although this process is still in the testing phase. Because financial and travel management systems do not effectively communicate at this time, active management of travel data is critical to ensure that travel information is accurately reflected.

### Recommendation

4. Develop and implement policy and procedures that require reconciliation of travel transactions among travel, financial, and other management systems to ensure data integrity across data management systems in DOI.

## Minimum Testing Standards

DOI has not established minimum requirements for voucher testing. Thus, every bureau has implemented its own policy on travel and voucher auditing, which has resulted in inconsistent travel oversight across DOI. As a result, bureau testing samples ranged from a baseline size of 1 percent to 100 percent of vouchers, and testing frequency varied among the bureaus. In addition, some bureaus emphasized pre-payment audits while others conduct only post-payment audits. This inconsistency among bureaus does not advance DOI's goal of providing consistent quality, efficient, and effective travel services in support of its various missions.

## Recommendation

5. Establish minimum voucher testing requirements that address sampling, method, frequency, error rate, and reporting obligations across DOI.

## Audit Check Resolution

Traveler responses to, and supervisor resolution of, audit check flags raised by GovTrip during the authorization and voucher process often do not adequately document the justification for travel decisions made and amounts claimed. GovTrip has built-in audit tests that help travelers and supervisors catch entry errors and allow the traveler to enter justification for any exceptions to the general travel requirements. Many responses entered into the justification field for such exceptions, however, only minimally address the issues flagged or do not address them at all.

Examples of travelers who failed to justify actions or attach supporting documentation include instances in which they—

- used a rental car without prior authorization;
- used both a rental car and a taxi;
- used a noncontract airline flight;
- changed authorized trip dates or locations;
- incurred costs more than 15 percent over the authorized amount; and
- claimed higher than standard or authorized lodging or per diem rates.

During our testing, we found 122 instances of the flags having inadequate justification. The benefit of such audit checks is greatly reduced when travelers and supervisors do not document sufficient information to resolve the issues that are presented.

During our interviews of travel officials, it became evident that managers were unclear as to what their roles and duties were in the travel process and what impact they had on the process. Many travel managers indicated that approving officials are not reviewing vouchers thoroughly because the officials focus more on agency missions or think issues will be caught at another level of review. As a result, errors are transmitted and approved through the entire process. In addition, several reviewers and approvers were unable to articulate what they look for and analyze in the travel documents. One approving official admitted that he had not had any training and did not know what to look for when reviewing travel documents. He even asked us to identify what areas he should be assessing in his reviews.

### Recommendation

6. Provide training, checklists, and periodic tips and best practices to travelers and travel managers, so that individual roles and responsibilities in the e-travel system are understood and that documentary requirements are known and established in the new system.

## Delegation of Administrative Rights

Currently, anyone in DOI with Federal Agency Travel Administrator (FATA) designation of level 5 or higher can grant equal administrative access to GovTrip data to another DOI employee. In addition, management and access restrictions are inconsistently applied across DOI. For example, some bureaus closely limit the number of personnel who have administrative rights greater than a reviewer or approver rights, which include the ability to edit traveler's information, to fewer than 50, while other bureaus have allowed more than 1,200 personnel to have this higher level administrative access to the system. Adjusting this process so that such delegations are consistently monitored and approved by the appropriate travel official will increase the data security and integrity of the e-travel system.

### Recommendation

7. Establish controls through ETS-2 development and implementation that limit administrative access rights to the minimum level necessary and require approval of administrative delegation of additional rights by the appropriate travel officials.

## Security of Personally Identifiable Information

Currently, personally identifiable information (PII), such as charge card information and home mailing addresses, is made available to arrangers and FATAs in GovTrip. Once this information is entered by the traveler, however, there is no need for others to see the entire account profile. It is critical to protect account profiles as with any other form of PII.

### Recommendation

8. Ensure through ETS-2 development and implementation that personally identifiable information, including credit card information, is safeguarded and disclosed to only those individuals in the e-travel environment that have a bona fide need to know in accordance with the Privacy Act.

## **Availability and Reliability of Travel Data**

To ensure effective and efficient operation of an e-travel system, controls and procedures are needed so that all travel documents are processed to completion and that reliable and timely travel information is available to system oversight and review officials.

The GovTrip database contains a large number of incomplete travel documents, which affect the reliability and usefulness of travel data in the system. As of May 2012, we found the following documents in GovTrip, ranging from 6 months to more than 2 years old.

### **Authorizations Without Corresponding Vouchers**

We found more than 23,500 authorizations, totaling more than \$20.4 million, without corresponding vouchers. Funds for these trips may have been obligated for travel and possibly ticketed, but there are no associated vouchers or verification that the trips actually took place. Further, any authorizations created using Autobooking or T-entering receive no supervisor review if no voucher is created, increasing opportunities for fraud, waste, and mismanagement.

### **Vouchers Not Submitted**

We found more than 8,000 travel vouchers, totaling more than \$7.5 million, that were created but not submitted, filed, or approved. Because travelers did not submit these vouchers, they may not have been reimbursed for travel performed. In addition, any items that are centrally billed do not receive supervisor review or approval if the traveler does not submit the voucher. Further, because travelers have not submitted their vouchers but have theoretically incurred travel costs, accurate reporting on travel costs is not available, regardless of which system is used to provide the financial data.

### **Vouchers Partially Approved**

We found more than 11,000 vouchers, totaling more than \$10.5 million, that were partially approved but never given final approval for reimbursement. This means travelers have incurred costs that DOI paid to vendors without any documented approval by management. If these trips and costs are appropriate, any reporting that is based on approved vouchers will be incorrect and any payments to travelers have been inappropriately withheld. If these trips were unauthorized and travelers improperly incurred costs, then action should have been taken to recoup these costs from travelers.

Originally, GovTrip provided standard reports as defined by the ETS contract, and DOI travel managers were able to query travel data directly from GovTrip for travel management needs. The contractor later removed this access due to its own operational limitations. To obtain travel management data, travel managers must now rely on Northrop Grumman to generate reports, a process that we were told does not always result in accurate or timely production of the requested information.

Although reports from GovTrip are limited, not all travel information available to DOI originates from this system. For example, DOI's charge card provider, JP Morgan Chase, now provides DOI with a report that lists employees who should expect to receive a paper statement for a given month. Such a report allows supervisors to better recognize which employees are receiving statements that need to be reviewed and signed as required by DOI policy. Few managers are aware of this report as it is difficult to filter and distribute down to office or individual manager level. Some agency travel officials, however, have been working to make this report information available to more managers. In addition, GovTrip has no read-only auditor access to the system, which DOI management needs and internal and external auditors require, thus preventing effective oversight.

### **Recommendations**

9. Identify authorizations and vouchers that have not been completely processed, take actions to either complete or cancel these documents in the active GovTrip database.
10. Through ETS-2 software development and implementation, ensure that all future authorizations and vouchers are either processed completely or canceled, as appropriate.
11. Create a directory of standard reports based on DOI and bureau needs to provide reliable and timely travel management information that includes verification that documents are approved and processed within prescribed timeframes, established checks on various travel activities, and statistical information for overall travel management.
12. Ensure that the new e-travel system provides for auditor and management read-only access to the travel database.

## **E-Travel Performance Management**

From the initial deployment of DOI's e-travel through GovTrip, the expectations of travel management officials were not fully realized by the service delivery from either GovTrip or its contractor, Northrop Grumman. When we interviewed DOI travel officials, we were informed that the implementation of program changes and updates, as well as travel management reporting access, have not met the officials' expectations based on their interpretation of the contractual requirements. Northrop Grumman officials maintained that some of DOI's expectations were not requirements of the contractual agreement, something that neither side could come to an agreement on.

With less than a year left on the GovTrip contract, DOI personnel are now focusing their efforts on the new ETS-2 system, which is planned to have many new features to assist travelers and DOI to better plan and manage travel. The new ETS-2 contract issued by GSA was awarded to a single vendor, and DOI is currently working to move to this new platform. To make the most of this new travel management opportunity, matching expectations with actual service delivery will be key to realizing all of the benefits proposed by the new system. Planning and communication undertaken now will ensure that this travel management union will be an effective partnership for years to come.

#### **Recommendation**

13. Proactively work with GSA and the contractor during ETS-2 implementation and operation to ensure system deliverables, features, functionality, and reporting meet DOI and agency expectations.

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# Conclusion and Recommendations

## Conclusion

We believe that DOI's 6 years of experience with the e-travel process has afforded it significant insight into managing the new e-travel system. DOI should continue to further refine and integrate e-travel into daily business activities and assist officials in maximizing the efficiency and cost savings potential of electronic travel management.

## Recommendations

We recommend that the Assistant Secretary for Policy, Management, and Budget:

1. Prevent the removal of user profiles, vouchers, and authorizations from the active production system through ETS-2 development and implementation;
2. Ensure through ETS-2 development and implementation that complete transaction histories are generated and maintained in the new e-travel system and that accurate and streamlined routing lists are used;
3. Restrict the Autobooking and T-entering features in the new system to only bona fide emergency travel or for arranging of travel for those without legitimate access to the travel system, with any exceptions to these circumstances to be documented and approved by the bureau or office head;
4. Develop and implement policy and procedures that require reconciliation of travel transactions among travel, financial, and other management systems to ensure data integrity across data management systems in DOI;
5. Establish minimum voucher testing requirements that address sampling, method, frequency, error rate, and reporting obligations across DOI;
6. Provide training, checklists, and periodic tips and best practices to travelers and travel managers, so that individual roles and responsibilities in the e-travel system are understood and that documentary requirements are known and established in the new system;
7. Establish controls through ETS-2 development and implementation that limit administrative access rights to the minimum level necessary and require approval of administrative delegation of additional rights by appropriate travel officials;
8. Ensure through ETS-2 development and implementation that personally identifiable information, including credit card information, is safeguarded

and disclosed to only those individuals in the e-travel environment that have a bona fide need to know in accordance with the Privacy Act;

9. Identify authorizations and vouchers that have not been completely processed, take actions to either complete or cancel these documents in the active GovTrip database;
10. Through ETS-2 software development and implementation, ensure that all future authorizations and vouchers are either processed completely or canceled, as appropriate;
11. Create a directory of standard reports based on DOI and bureau needs to provide reliable and timely travel management information that includes verification that documents are approved and processed within prescribed timeframes, established checks on various travel activities, and statistical information for overall travel management;
12. Ensure that the new e-travel system provides for auditor and management read-only access to the travel database; and
13. Proactively work with GSA and the contractor during ETS-2 implementation and operation to ensure system deliverables, features, functionality, and reporting meet DOI and agency expectations.

**Agency Response:** In its July 15, 2013 response, DOI generally concurred with the recommendations and recognized the need to ensure proper controls and processes are in place for the new travel system. DOI listed a variety of actions it plans to take to improve travel management across DOI. These actions included the implementation of new policy and procedures, development of reference materials, clarification of responsible official responsibilities, training, and coordination with the ETS-2 vendor to ensure system features are developed to ensure stronger management controls over travel (see Appendix 2).

**OIG Reply:** We consider the 13 recommendations resolved but not implemented and will refer them to the Assistant Secretary for Policy, Management and Budget, Division of Internal Control and Audit Follow-Up, Office of Financial Management for implementation tracking (see Appendix 3). DOI requested some clarifications be made in the report, which we have incorporated as appropriate.

# Appendix I: Scope and Methodology

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We also determined whether the U.S. Department of the Interior (DOI) and its bureaus had designed and implemented a system of internal controls or travel management controls to provide reasonable assurance that travel vouchers were accurate and supported; authorizations were created and approved prior to travel; management is adequately performing oversight of the travel process; and charge card statements were verified, approved, and signed by the traveler and supervisor. We found weaknesses in DOI’s travel management controls. These weaknesses and recommended corrective actions are discussed in this report and if implemented, the recommendations should improve DOI’s travel management controls.

## Scope

This was a DOI-wide audit of GovTrip and the related travel system, which we conducted from November 2010 through April 2012. Our testing included a selection of travel vouchers, as well as a selection of travel charge card statements and the related vouchers for travel departures starting in fiscal years 2009 and 2010. The vouchers and charge card statements selected for testing represented travel for employees all over the United States, invitational travelers, volunteers, and student interns. In addition, we visited sites in 16 different cities (see Figure 1).

Sites Visited	
<ul style="list-style-type: none"><li>• Homewood, AL</li><li>• Menlo Park, CA</li><li>• Newark, CA</li><li>• Oakland, CA</li><li>• Sacramento, CA</li><li>• Lakewood, CO</li><li>• Atlanta, GA</li><li>• Elmwood, LA</li></ul>	<ul style="list-style-type: none"><li>• Portland, OR</li><li>• Albuquerque, NM</li><li>• Mescalero, NM</li><li>• Santa Fe, NM</li><li>• Arlington, VA</li><li>• Herndon, VA</li><li>• Reston, VA</li><li>• Vancouver, WA</li></ul>

Figure 1. Sites visited during our audit.

## **Methodology**

Our review of the system included both a performance audit of the current ETS contract (GovTrip), with a contract period from August 2007 to November 2013, and a review of the future ETS-2 contract language, which is slated for implementation in November 2013. We also assessed DOI's integrated charge card program as it relates to travel expenditures.

The GovTrip contractor, Northrop Grumman, pulled the voucher testing data from archived databases for all the entities—except the Minerals Management Service (MMS)—as we were informed that this would be the most accurate and complete way to establish the voucher universe by bureau and agency. MMS provided us travel data from the charge card database since they believed this data to be more accurate than the data from GovTrip. From the data universe, vouchers were statistically sampled using a stratified methodology, and the associated authorizations were also examined. Once the testing sample was selected, we performed testing of travel vouchers and authorizations using the live GovTrip environment. Use of the live GovTrip system environment for document examination was required since the travel program has no read-only audit feature, and no alternative data repository is available to DOI.

The Interior Business Center, Charge Card Support Center (IBC) provided us with the charge card data. IBC extracted the charge card data from PaymentNet, DOI's gateway to integrated charge card program data, which is operated by the contractor JP Morgan Chase. We did not perform a reliability assessment or any system tests for this data since, like GovTrip, this is a contractor-developed system, so our testing was limited to structured interview questions of key DOI personnel to ascertain the security of the system and the viability of the input data. Once the testing sample was selected, we performed tests in the field to determine the accuracy and reliability of reconciliation efforts between the GovTrip voucher and related charge card transactions.

## **Limitations**

During the performance of our audit testing, delays in obtaining access to information and concerns related to timely reporting necessitated a reduction in the sample size and testing of both vouchers and charge card statements. We took steps, however, to allocate the reduction in testing across bureaus, preserving the integrity of our random and judgmental voucher and charge card statement samples.

We used the GovTrip and Integrated Charge Card databases to identify travel vouchers and charge card transactions for travel departures starting in fiscal years 2009 and 2010. We did not perform reliability assessments of the quality of the data because this was outside the scope of our review. Data from these systems were used for document and transaction selection and then reviewed using the electronic and hardcopy records available through DOI. Therefore, the computer-processed data did not affect the performance of our audit steps.

Given that our testing was limited to the live data environment, we were not able to perform “through the system” testing of the software. Thus, we did not perform tests of the GovTrip system and software itself. Rather, we structured interview questions of key DOI personnel to ascertain the security of the system and the viability of the input data. In addition, testing in a live computerized environment, and the resulting access limitations to the data, prevented us from re-accessing the data after the initial testing for clarification or additional explanatory detail. While this did not change our initial findings in any substantive capacity, it prevented us from returning to the data to accurately present the monetary impact of our findings.

At the time of our survey and fieldwork that focused on travel policy, procedures, and practices, the former MMS had not yet been reformed into the three agencies of the Bureau of Ocean Energy Management, Bureau of Safety and Environmental Enforcement, and the Office of Natural Resources Revenue. As such, our review of travel policy, procedures, and practices was limited to the former MMS and the transitional Bureau of Ocean Energy Management, Regulation and Enforcement (BOEMRE). We did not assess any travel policy, procedures, and practices developed and implemented by the Bureau of Safety and Environmental Enforcement and the Office of Natural Resources Revenue since they transitioned out from BOEMRE.

Further, as a result of MMS providing us its travel data through the charge card system instead of GovTrip, we found that MMS does not use GovTrip for all of its travel arrangements. This resulted in the inability to find vouchers or authorizations for some selected travel charges in the GovTrip system. We were told that vouchers we thought were missing as a result of deletion were more likely to be missing because they were not input into GovTrip at all. MMS does not, for example, process its invitational travel through the GovTrip system. While this data caused our testing selection to be inconsistent with the rest of the bureaus, we believe that the consistency in the testing selection methodology still preserved the integrity of our samples.

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## **Appendix 2: DOI Response**

DOI's response follows on page 19.




# United States Department of the Interior

OFFICE OF THE SECRETARY

Washington, DC 20240

**JUL 15 2013**

To: Kimberly Elmore  
Assistant Inspector General for Audits, Inspections and Evaluations

From: Douglas A. Glenn  FOR  
Deputy Chief Financial Officer and Director  
Office of Financial Management

Subject: Draft Evaluation Report – GovTrip Use and Monitoring by the U.S. Department of the Interior, Report WR-EV-MOA-0006-2011

This memorandum is in response to the Draft Evaluation Report – GovTrip Use and Monitoring by the U.S. Department of the Interior, Report WR-EV-MOA-0006-2011. The Office of Financial Management appreciates the opportunity to comment on report's findings and recommendations and recognizes the need to ensure proper controls and processes are in place for the U.S. Department of the Interior's (DOI) travel program.

## **OIG Finding - Missing Records**

Travel databases have been compromised by the deletion of records. Under E-travel, individual users electronically arrange, document, and claim travel costs, which DOI then pays. To process travel electronically, profiles are created for individual travelers, who then create authorizations and vouchers for travel.

We were unable to audit 60 of the 765 vouchers and associated authorizations we selected for testing, either because the voucher was no longer in GovTrip or the entire profile for the traveler had been removed from the system.<sup>4</sup> DOI officials told us that the likely reason documents were not available for review was because the related user profiles had been deleted or detached from the GovTrip system. Because no audit trail exists in the creation, use, or deletion of user profiles in GovTrip, this statement could not be verified, nor could changes in user profiles during the period under review be evaluated. Once records are deleted from the production system, DOI no longer has live access to the data.

### **PFM Comment on Finding – Missing Records**

There is the possibility of documents not being available due to deleted profiles, however there are other possible reasons for missing documents and unless there is analysis and evaluation performed in coordination with the GovTrip owner Northrop Grumman there is doubt as to the true cause of the missing records. If the cause is the deletion of a profile the documents are not permanently removed, as profiles cannot be permanently deleted.

Documents and profiles cannot be deleted from GovTrip because that would violate Federal record retention laws. The documents and profiles still reside in the system, but can only be accessed by Northrop Grumman managed tables. Northrop Grumman can reestablish a deleted profile back to the agency by placing the profile in a DOI “no-org” organization. This would allow the Department FATA to assign the profile to the appropriate bureau organization.

### **OIG Recommendation – Missing Records**

Prevent the deletion of user profiles, vouchers, and authorizations through ETS2 development and implementation.

### **PFM Comment on Recommendations – Missing Records**

The CGE system will not allow the deletion of profiles or documents. Profiles will be placed in a deactivated status.

### **OIG Finding - Accuracy of Traveler Documents, Transaction History, and Routing Lists**

Database transaction histories are not complete. Some histories are not maintained, while others are changed without complete historical tracking.

#### **Traveler Documents**

GovTrip does not record changes made to user profiles. If an administrator changes a traveler’s GovTrip profile, no record is kept of who made the changes or what changes were made. In addition, management changes to travel documents are not chronicled. Instead, GovTrip keeps only a list of who edited the document, not what changes were made, unless the editor specifically notes the changes. We rarely found such notes in the documents we audited.

#### **Transaction Histories**

GovTrip automatically changes transaction histories when routing lists are updated. Agencies establish routing lists to facilitate the review, processing, and management of travel documents. When an approving or reviewing official leaves his or her position and is replaced by another, the new official’s name is incorrectly shown on old documents as the original reviewer or approver.

## **Routing Lists**

DOI travel officials informed us that routing lists are not being kept current. This has resulted in cumbersome lists that are outdated and travel documents being sent to managers for review and approval for travelers they no longer manage. In addition, some offices are adding multiple backup reviewers and approvers to each chain of command to keep routing lists usable. This practice enables managers to approve travel and expenses for trips about which they have no knowledge. Adding multiple backup reviewers and approvers has also allowed some users, reviewers, and approvers to submit and review or approve their own travel.

Without current and complete routing information and document history, an ETravel system cannot provide DOI with the historical transaction record necessary to support system changes and expediently process travel. In addition, such histories are necessary to protect the integrity and validity of user profiles.

### **PFM Comment on Finding - Accuracy of Traveler Documents, Transaction History, and Routing Lists**

Traveler documents – Profile changes may or may not affect incomplete travel documents, so therefore, it is incumbent upon the traveler to change any profile information on each affected document that requires profile data to be updated. For document history and changes to content, analysis of CGE will determine if a system edit can be implemented to require comment on areas changed.

Transaction Histories – CGE will be evaluated to determine how new routing officials are shown in past processed travel documents to ensure that they are not updated by removing the old approving officials and replacing them with new approving officials.

Routing Lists – Keeping routing lists current is important to effective document management of the travel system. Currently, there exists no standard process within DOI to identify changes in command chains for travelers beyond the manual process of evaluating FPPS roles to verify approving officials are accurate. One possible solution may be to mandate a standard exit clearance process for agency managers that incorporates identifying all business systems the manager has approval authority within (eg. FBMS, FPPS, PaymentNet, ETS) and requiring identification of approving official replacements.

The use of multiple approving officials within one routing list is recommended. It addresses redundancy in process and allows for the identification of secondary approving officials who are also allowed to approve expense in a specific office, when a primary official is out of the office. It is incumbent upon offices in each bureau and program to identify only those managers who have familiarization with the mission requirements of each routing list. As an example, the Office of Financial Management's, Division Chiefs, share approving official responsibilities for each Division routing list. This can be done because the Division Chiefs are familiar with each Divisions mission, due to ongoing weekly leadership meetings.

### **OIG Recommendations - Accuracy of Traveler Documents, Transaction History, and Routing Lists**

Ensure through ETS2 development and implementation that complete transaction histories are generated and maintained in the new e-travel system and that accurate and streamlined routing lists are used.

### **PFM Comment on Recommendations - Accuracy of Traveler Documents, Transaction History, and Routing Lists**

The development and implementation of CGE will ensure that there are accurate and complete transaction histories for documents and administrative actions. Reports are available in CGE that document all actions taken in CGE for documents and administrative actions.

The routing lists in CGE will be dynamic and will be reviewed for accuracy. The use of multiple approvers will be used to ensure redundancy of action and mitigate risks associated with delayed approval of authorizations and vouchers. Use of multiple approvers for redundancy is the recommended industry standard for routing lists based upon long-term experience.

### **OIG Finding - Override of Internal Controls**

Prior to e-travel, obtaining supervisory approval was dependent upon getting physical signatures of approvers who, at times, were at different geographic locations. Because some travelers needed to make arrangements quickly and access to their supervisors was unavailable, limited open and blanket authorizations were developed. With the transition to e-travel, however, travelers and arrangers can make travel arrangements online and supervisors can quickly approve them regardless of physical location. Staff practices, however, have not kept up with technology and the continued use of obsolete travel tools, such as initiation of travel without prior approval; have resulted in an override of internal controls of travel. Travel managers told us that most travel is routine and known about well in advance of the trip.

GovTrip includes features that allow travel authorizations to be created without managerial review or approval. Auto booking is one approach that allows travelers to arrange travel without supervisory approval. Another approach is T-entering, a term used to describe the method by which an arranger makes travel arrangements, creates travel documents, and signs the documents on behalf of the traveler. Both features result in travel being created and booked without the benefit of managerial or traveler review and approval. Our review of 765 vouchers and related authorizations showed that travelers and arrangers continue to use Auto booking and T-entering. One third of the trips we reviewed did not show evidence that management reviewed and approved them in GovTrip. In addition to trips that do not appear to have been reviewed or approved, we found 121 trips that were in progress or completed before any authorizations were submitted in GovTrip.

The ETS2 calls for continual development of technology so that access, development, booking, and modification of travel can be made should the need arise. Because continual development is built into the ETS2, the extensive use of travel arrangements and document processing that have

not been reviewed or approved by a manager is no longer justified. Rather, Auto booking and T-entering need only occur when bona fide emergencies arise or travel must be arranged for those without legitimate access to the e-travel system.

### **PFM Comments on Findings - Override of Internal Controls**

It is agreed that auto-booking of travel weakens controls as it does not allow for immediate administrative review of travel arrangements by an approving official in GovTrip prior to the arrangements fulfillment. The Concur CGE tool will not allow for the auto-booking of travel arrangements for electronic authorizations without supervisory review and approval.

The description of the T-enter process is not accurate in the audit report. The T-entered function is designed only to be used for voucher documents. It is designed to allow agency persons, who manage invitational travelers or political appointees and do not have access to GovTrip, to process an automated travel voucher submission for those individuals in GovTrip.

The process described in the findings is the travel arranging functionality. Travel arranging allows for designated persons in an organization to create an authorization while identifying expense and reserving transportation and hotel accommodations. PFM does not consider the travel arranging function to be an internal control weakness. The travel arranging function allows agency managers to consolidate the creation of travel authorizations transportation and other trip expense requirements under one control point that reports to the supervisory approving official. This function enhances the ability to control the selection of the mode of transportation, lodging, local transportation and miscellaneous expense. It also ensures the proper selection of appropriated funding to pay for the cost of the trip.

The FTR does not require that the request to travel for official business come from the traveler. It can come from the approving official or any designee of the agency. The decisions of which expenses to incur and authorize are shared by both the traveler and the government, see FTR 301-2.3, FTR 301-10.4, FTR 301-70.1, FTR 301-70.100, FTR 301-70.200 and FTR 301-70.300. But the primary responsibility of determining the most advantageous and needed methods of transportation, per diem, and other expense rests with the government. Designated travel arrangers provide for the agency determination of what is advantageous in advance of travel in some offices.

The FTR does allow for travelers to travel in certain circumstances without authorization, however traveling without authorization must be because obtaining one is not practicable or possible. For the purposes of travel this would be an emergency situation where failing to travel would seriously impact the mission of Interior. It is agreed that the majority of travel without authorization that has been performed to date probably does not meet exceptions allowed by regulation.

## **OIG Recommendation - Override of Internal Controls**

Restrict the Auto booking and T-entering features in the new system to only bona fide emergency travel or for arranging of travel for those without legitimate access to the travel system, with any exceptions to these circumstances to be documented and approved by the bureau or office head.

## **PFM Comment on Recommendations – Override of Internal Controls**

Auto booking will not be allowed in CGE. T-Entered entering of vouchers will only be allowed for invitational travelers and travelers who have not been granted access to the CGE system. Travel arranging will be centralized in each office under a person that reports to the approving supervisor.

## **OIG Finding – Reconciliation**

DOI's current practice for validating transactions does not include reconciliation of financial and travel management records. While a limited amount of GovTrip information is pushed to the financial systems to initiate payment to travelers, the data from GovTrip is not regularly compared with any other system to validate transactions or to ensure that charges processed by other systems, such as charge cards, are consistent with the approved charges in GovTrip.

DOI does not have a policy to reconcile charge card statements back to travel vouchers. Consequently, managers rarely perform such reviews. Without this control, e-travel cost data are less reliable than DOI's financial system information. Because the GovTrip cost data is unreliable, DOI makes little use of it. Although DOI financial records may be more reflective of costs incurred, it does not mean that the costs incurred conform to travel regulations or match what was authorized and approved in GovTrip.

We did learn that one bureau has a charge card review policy that requires managers to reconcile charge card statements with corresponding vouchers and another has a charge card coordinator to match travel charges to vouchers on a test basis. In addition, DOI is working with JP Morgan Chase to improve electronic access to charge card data and facilitate charge card transaction verification although this process is still in the testing phase. Because financial and travel management systems do not effectively communicate at this time, active management of travel data is critical to ensure that travel information is accurately reflected.

## **PFM Comments on Finding - Reconciliation**

There is a failure to transmit needed charge card data between PaymentNet and the E-Gov Travel System. The DOI ETS2 implementation team is working with JP Morgan and Concur to develop an effective charge card data interface; however the integrated nature of the DOI charge card is proving to be a major challenge to ensure that only travel business line transactions are sent to CGE. Work is ongoing to develop this functionality and the expectation is that this interface will be ready relatively soon after system go-live.

## **OIG Recommendation - Reconciliation**

Develop and implement policy and procedures that require reconciliation of travel transactions among travel, financial, and other management systems to ensure data integrity across data management systems in DOI.

## **PFM Comments on Recommendation -Reconciliation**

PFM will develop policy recommendations regarding the reconciliation of travel data for accuracy and reporting integrity.

## **OIG Finding – Minimum Testing Standards**

DOI has not established minimum requirements for voucher testing. Thus, every bureau has implemented its own policy on travel and voucher auditing, which has resulted in inconsistent travel oversight across DOI. As a result, bureau testing samples ranged from a baseline size of 1 percent to 100 percent of vouchers, and testing frequency varied among the bureaus. In addition, some bureaus emphasized pre-payment audits while others conduct only post-payment audits. This inconsistency among bureaus does not advance DOI's goal of providing consistent quality, efficient, and effective travel services in support of its various missions.

## **PFM Comments on Finding - Minimum Testing Standards Findings**

Identifying the testing standards for pre audit and post audit are very important to give the bureau travel leads a baseline to implement pre and post audit processing. The risk would be if DOI sets a high threshold that would be untenable due to resource restrictions within each bureau. Several bureau leads have stated that they would need to increase the numbers of technicians to review vouchers. There is also a need to understand the values of audit within each document that is reviewed.

## **OIG Recommendations – Minimum Testing Standards**

Establish minimum voucher testing requirements that address sampling, method, frequency, error rate, and reporting obligations across DOI.

## **PFM Comments on Recommendations Minimum Testing Standards**

PFM will work with DOI Internal Controls staff and with each bureau travel lead to develop a department-wide standard for pre and post audit standards.

## **OIG Finding – Audit Check Resolution**

Traveler responses to, and supervisor resolution of, audit check flags raised by GovTrip during the authorization and voucher process often do not adequately document the justification for travel decisions made and amounts claimed. GovTrip has built-in audit tests that help travelers and supervisors catch entry errors and allow the traveler to enter justification for any exceptions to the general travel requirements. Many responses entered into the justification field for such exceptions, however, only minimally address the issues flagged or do not address them at all.

Examples of travelers who failed to justify actions or attach supporting documentation include instances in which they—

- used a rental car without prior authorization;
- used both a rental car and a taxi;
- used a noncontract airline flight;
- changed authorized trip dates or locations;
- incurred costs more than 15 percent over the authorized amount; and
- claimed higher than standard or authorized lodging or per diem rates.

During our testing, we found 122 instances of the flags having inadequate justification. The benefit of such audit checks is greatly reduced when travelers and supervisors do not document sufficient information to resolve the issues that are presented.

During our interviews of travel officials, it became evident that managers were unclear as to what their roles and duties were in the travel process and what impact they had on the process. Many travel managers indicated that approving officials are not reviewing vouchers thoroughly because the officials focus more on agency missions or think issues will be caught at another level of review. As a result, errors are transmitted and approved through the entire process. In addition, several reviewers and approvers were unable to articulate what they look for and analyze in the travel documents. One approving official admitted that he had not had any training and did not know what to look for when reviewing travel documents. He even asked us to identify what areas he should be assessing in his reviews.

## **PFM Comments on Finding – Audit Check Resolution**

Audit Check Resolution is a training issue and should be tied to training standards.

DOI would mitigate some of the findings by developing a pre-determined set of selectable justifications which if selected would require free form justification entry. The supervisor approval could also require active checking and review of audit items in the ETS system.

Additional reference documents would also provide approving officials with a clear indication of the things that must be reviewed and justified as part of their duties as a travel approving official.

## **OIG Recommendations – Audit Check Resolution**

Provide training, checklists, and periodic tips and best practices to travelers and travel managers, so that individual roles and responsibilities in the e-travel system are understood and that documentary requirements are known and established in the new system.

## **PFM Comments on Recommendations – Audit Check Resolution**

PFM agrees that additional training and reference materials are needed to ensure that travelers and travel approvers are fully aware of the general policy requirements for temporary duty travel. This reference material will be a combination of Concur user tools and DOI policy reference documents.

## **OIG Finding – Delegation of Administrative Rights**

Currently, anyone in DOI with Federal Agency Travel Administrator (FATA) designation can grant equal administrative access to GovTrip data to another DOI employee. In addition, management and access restrictions are inconsistently applied across DOI. For example, some bureaus closely limit the number of FATAs to fewer than 50, while other bureaus have allowed more than 1,200 FATAs to have administrative access rights to the system. Adjusting this process so that such delegations are consistently monitored and approved by the appropriate travel official will increase the data security and integrity of the ETravel system.

## **PFM Comments on Finding – Delegation of Administrative Rights**

The new CGE system does allow bureau and department leads to view administrative histories. DOI has policy related to when it is acceptable to grant agency staff the role of Federal Agency Travel Administrator FATA in the ETS system.

The statement that a bureau has more than 1,200 FATA's is erroneous. FWS which has the most FATAs of any bureau in DOI has between 300 and 400 FATA's. FATA assignment is dependent on the organizational structure of a bureau. If a bureau has a diverse organization structure, and they have not elected to adopt a centralized travel management process, then that bureau may need to have more FATA's than one that does not have a diverse structure. All bureaus have reviewed their organizational structure prior to transitioning to CGE and have made the determination to reduce the numbers of ETS organizations and the numbers of FATA's.

## **OIG Recommendations – Delegation of Administrative Rights**

Establish controls through ETS2 development and implementation that limit FATA designations to the minimum number necessary and require approval of administrative delegation of these rights by the appropriate travel officials.

### **PFM Comments on Recommendations – Delegations of Administrative Rights**

PFM agrees that stronger controls are needed for designating and monitoring of FATA's. Policy will be issued to mandate certain administrative actions. FATA rights will be determined by bureau lead FATA's. Any person assigned FATA rights will be required to sign an assurance statement detailing their responsibilities.

The bureau lead FATA will run monthly reports to verify the no new FATA's have been assigned to the role of FATA. If anyone been assigned a FATA role without approval of the lead and without signing an assurance statement, then that person will have their access to CGE temporarily suspended pending review of the circumstances surrounding the assignment.

### **OIG Finding – Security of Personally Identifiable Information**

Currently, personally identifiable information (PII), such as charge card information and home mailing addresses, is made available to arrangers and FATAs in GovTrip. Once this information is entered by the traveler, however, there is no need for others to see the entire account profile. It is critical to protect account profiles, as with any other form of PII.

### **PFM Comments on Findings – Security of Personally Identifiable Information**

Profile data must be created prior to a traveler accessing the travel system. This can only be done by FATA's. Therefore, the FATA is in a need to know situation regarding PII data. Requirements can be made to ensure that FATA's have passed a sensitive information clearance and they can be required to take annual PII training.

It is agreed that arrangers in most cases do not need to know the PII of the traveler.

### **OIG Recommendations – Security of Personally Identifiable Information**

Ensure through ETS2 development and implementation that personally identifiable information, including credit card information, is safeguarded and disclosed to only those individuals in the e-travel environment that have a bona fide need to know in accordance with the Privacy Act.

### **PFM Comments on Recommendations – Security of Personally Identifiable Information**

Profile data must be created prior to a traveler accessing the travel system. This can only be done by FATA's. Therefore, the FATA is in a need to know situation regarding PII data. Requirements can be made to ensure that FATA's have passed a sensitive information clearance and they can be required to take annual PII training.

It is agreed that arrangers in most cases do not need to know the PII of the traveler. The DOI ETS2 implementation team is working with CGE to verify that PII can be blocked from travel arrangers.

## **OIG Findings – Availability and Reliability of Travel Data**

To ensure effective and efficient operation of an e-travel system, controls and procedures are needed so that all travel documents are processed to completion and that reliable and timely travel information is available to system oversight and review officials.

The GovTrip database contains a large number of incomplete travel documents, which affect the reliability and usefulness of travel data in the system. As of May 2012, we found the following documents in GovTrip, ranging from 6 months to more than 2 years old.

### **Authorizations Without Corresponding Vouchers**

We found more than 23,500 authorizations, totaling more than \$20.4 million, without corresponding vouchers. Funds for these trips may have been obligated for travel and possibly ticketed, but there are no associated vouchers or verification that the trips actually took place. Further, any authorizations created using Auto booking or T-entering receive no supervisor review if no voucher is created, so opportunities for fraud, waste, and mismanagement increase.

### **Vouchers Not Submitted**

We found more than 8,000 travel vouchers, totaling more than \$7.5 million that were created but not submitted, filed, or approved. Because travelers did not submit these vouchers, they may not have been reimbursed for travel performed. In addition, any items that are centrally billed do not receive supervisor review or approval if the traveler does not submit the voucher. Further, because travelers have not submitted their vouchers but have theoretically incurred travel costs, accurate reporting on travel costs is not available, regardless of which system is used to provide the financial data.

### **Vouchers Partially Approved**

We found more than 11,000 vouchers, totaling more than \$10.5 million, that were partially approved but never given final approval for reimbursement. This means travelers have incurred costs that DOI paid to vendors without any documented approval by management. If these trips and costs are appropriate, any reporting that is based on approved vouchers will be incorrect and any payments to travelers have been inappropriately withheld. If these trips were unauthorized and travelers improperly incurred costs, then action should have been taken to recoup these costs from travelers.

Originally, GovTrip provided standard reports as defined by the ETS contract, and DOI travel managers were able to query travel data directly from GovTrip for travel management needs. The contractor later removed this access due to its own operational limitations. To obtain travel management data, travel managers must now rely on Northrop Grumman to generate reports, a process that we were told does not always result in accurate or timely production of the requested information.

Although reports from GovTrip are limited, not all travel information available to DOI originates from this system. For example, DOI's charge card provider, JP Morgan Chase, now provides DOI with a report that lists employees who should expect to receive a paper statement for a given month. Such a report allows supervisors to better recognize which employees are receiving statements that need to be reviewed and signed, as required by DOI policy. Few managers are aware of this report, as it is difficult to filter and distribute down to office or individual manager level. Some agency travel officials, however, have been working to make this report information available to more managers. In addition, GovTrip has no read-only auditor access to the system, which DOI management needs and internal and external auditors require, thus preventing effective oversight.

## **PFM Comments on Findings – Availability and Reliability of Travel Data**

### **Authorization Without Corresponding Voucher**

Open travel authorizations will be reviewed more often. Bureaus and offices will review an unvouchered authorization report on a monthly basis to ensure that open authorizations are cancelled if trips did not take place and claimed on voucher if the trip did take place.

Travel authorizations are not obligated in the FBMS system therefore there are not unliquidated obligations in the Finance system. Unused GSA city pair fares are cancelled and refunded by the TMC, if they are not used. Non-refundable fares will be reviewed through report to ensure they are used at future dates or billed back to the traveler for failure to exercise a duty of care in incurring expense.

### **Vouchers not Submitted**

Vouchers not submitted will be reviewed for validity by monthly reporting and will be cancelled if they are not valid submissions. Valid travel voucher submissions will be tracked to performance as it relates to late payment standards identified in the Travel and Transportation Reform Act.

## **OIG Recommendations – Availability and Reliability of Travel Data**

Identify authorizations and vouchers that have not been completely processed, take actions to either complete or cancel these documents in the active GovTrip database.

Through ETS2 software development and implementation, ensure that all future authorizations and vouchers are either processed completely or canceled, as appropriate.

Create a directory of standard reports based on DOI and bureau needs to provide reliable and timely travel management information that includes verification that documents are approved and processed within prescribed timeframes, established checks on various travel activities, and statistical information for overall travel management. Ensure that the new e-travel system provides for auditor and management read-only access to the travel database.

## **PFM Comments on Recommendations – Availability and Reliability of Travel Data**

PFM will issue new FATA requirements requiring the monthly review of un-vouchered open travel authorizations. This will ensure that vouchers are submitted in a timely fashion as required by law.

The ETS2 Implementation team is working diligently to review all 150 canned reports that are available for FATA's to manage the travel program. In addition, all bureau FATA's are being trained on the use of the CGE Cognos dynamic reports builder.

Read only access will be developed to accommodate auditor and management access.

## **OIG Finding – E-Travel Performance Management**

From the initial deployment of DOI's e-travel through GovTrip, the expectations of travel management officials were not fully realized by the service delivery from either GovTrip or its contractor, Northrop Grumman. When we interviewed DOI travel officials, we were informed that the implementation of program changes and updates, as well as travel management reporting access, have not met the officials' expectations based on their interpretation of the contractual requirements. Northrop Grumman officials maintained that some of DOI's expectations were not requirements of the contractual agreement, something that neither side could come to an agreement on.

With less than a year left on the GovTrip contract, DOI personnel are now focusing their efforts on the new ETS2 system, which is planned to have many new features to assist travelers and DOI to better plan and manage travel. The new ETS2 contract issued by GSA was awarded to a single vendor, and DOI is currently working to move to this new platform. To make the most of this new travel management opportunity, matching expectations with actual service delivery will be key to realizing all of the benefits proposed by the new system. Planning and communication undertaken now will ensure that this travel management union will be an effective partnership for years to come.

## **PFM Comments on Findings – E-Travel Performance Management**

DOI is working diligently with both GSA and Concur to ensure that DOI requirements are met to ensure better and more effective functionality of the ETS system and to provide better management oversight of the travel management system.

## **OIG Recommendations – E- Travel Performance Management**

Proactively work with GSA and the contractor during ETS2 implementation and operation to ensure system deliverables, features, functionality, and reporting meet DOI and agency expectations.

**PFM Comment on Recommendation – E-Travel Performance Management**

Through evaluation of the current management process DOI is working with both Concur and GSA to ensure that the CGE system is continually developed to increase usability and enhance management controls.

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## Appendix 3: Status of Recommendations

Recommendations	Status	Action Required
I-13	Resolved but not implemented	The recommendations will be referred to the Assistant Secretary for Policy, Management and Budget, Division of Internal Control and Audit Follow-up, Office of Financial Management for tracking implementation and to obtain responsible officials and target dates.

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



Fraud, waste, and mismanagement in Government concern everyone: Office of Inspector General staff, departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to departmental or Insular Area programs and operations. You can report allegations to us in several ways.



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