



Office of Audits  
Office of Inspector General  
U.S. General Services Administration

# Audit of GSA's Fiscal Year 2018 Travel Card Program

Report Number A190030/O/5/F19003  
September 20, 2019

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## ***Executive Summary***

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### **Audit of GSA's Fiscal Year 2018 Travel Card Program**

Report Number A190030/O/5/F19003

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### **Why We Performed This Audit**

Office of Management and Budget Memorandum M-13-21, *Implementation of the Government Charge Card Abuse Prevention Act of 2012*, requires audits of travel card programs with \$10 million dollars in prior year travel spending. In Fiscal Year 2018, GSA's travel card spending totaled approximately \$10.8 million dollars. The objectives of our audit were to determine if, in Fiscal Year 2018: (1) GSA's travel card program had controls in place to ensure compliance with GSA, Office of Management and Budget, and federal guidelines; and (2) GSA travel card transactions were properly and fully supported, reported, and approved.

### **What We Found**

We did not find any travel card transactions in our sample that were not properly and fully supported, reported, and approved; however, we found that GSA's Office of Administrative Services (OAS) has opportunities to strengthen its controls over the program to ensure compliance with GSA, Office of Management and Budget, and federal guidelines. Specifically, OAS's process to review questionable travel card charges is not timely or reliable. In addition, OAS's process to review delinquent travel card accounts is not timely and does not ensure that delinquencies are resolved. We also found that GSA is not using travel voucher data to identify potential travel card policy violations and overpayments. Finally, OAS does not verify travel card refunds as required by the *Government Charge Card Abuse Prevention Act of 2012*.

### **What We Recommend**

We recommend the Chief Administrative Services Officer, Office of Administrative Services:

1. Strengthen controls to improve the timeliness and reliability of OAS's process to review questionable travel card charges.
2. Strengthen controls to improve the timeliness and effectiveness of OAS's process to resolve delinquencies.
3. Use travel voucher data to identify travel card policy violations and establish controls to address the violations identified.
4. Perform voucher audits to identify travel card policy violations and address recurring issues.
5. Implement controls to verify travel card refunds as required by the *Government Charge Card Abuse Prevention Act of 2012*.

OAS agreed with our findings and recommendations. OAS's written comments are included in their entirety as **Appendix B**.

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## Introduction

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We performed an audit of GSA's Fiscal Year (FY) 2018 travel card program. We evaluated the GSA Office of Administrative Services' (OAS's) policies, procedures, and internal controls related to the travel card program and analyzed GSA's FY 2018 travel card transactions.

### Purpose

Office of Management and Budget (OMB) Memorandum M-13-21, *Implementation of the Government Charge Card Abuse Prevention Act of 2012*, requires audits for travel card programs with \$10 million in prior year travel spending. In FY 2018, GSA's travel card spending totaled approximately \$10.8 million.

### Objectives

The objectives of our audit were to determine if, in FY 2018: (1) GSA's travel card program had controls in place to ensure compliance with GSA, OMB, and federal guidelines; and (2) GSA travel card transactions were properly and fully supported, reported, and approved.

See **Appendix A** – Scope and Methodology for additional details.

### Background

OAS's Office of Travel and Charge Card Services administers GSA's travel card program. The primary policies guiding the travel card program are GSA Order 5740.1, *Government Travel Charge Card Program*; OMB Memorandum M-13-21; and the *Charge Card Management Plan for General Services Administration Purchase and Travel Card Programs* (Charge Card Management Plan). The *Government Charge Card Abuse Prevention Act of 2012* also contains specific requirements governing travel card programs.

GSA's travel card program provides 7,567 employees access to GSA travel cards for use while on official government business. Travel cards are individually billed, meaning the traveler receives the bill and is responsible for its payment. According to GSA Order 5740.1, travelers are required to use their travel cards to cover costs directly related to official travel. In FY 2018, GSA travelers spent \$10,769,829 using travel cards, which were contracted through Citibank.

According to GSA Order 5700.1, *Temporary Duty (TDY) Travel Policy*, GSA travelers are required to use Concur, an online travel management portal, to schedule all official travel. Concur enables travelers to make travel arrangements, submit travel authorizations for approval, and submit travel vouchers for reimbursement of travel expenses. Approving officials approve authorizations prior to travel and vouchers prior to reimbursement.

In managing GSA's travel card program, OAS performs the following tasks:

- Develops and oversees travel policy;
- Implements internal controls;
- Administers and improves the Concur travel system;
- Grants/terminates GSA employees' access to travel cards;
- Provides oversight and guidance to employees and cardholders' supervisors;
- Identifies and investigates questionable travel card transactions;
- Monitors delinquent travel card payments; and
- Develops training.

The U.S. Department of Agriculture's Pegasys Financial Services (the finance center) also provides financial management support to GSA's travel card program, including processing payments, resolving errors, and reporting improper payments.

OMB Memorandum M-13-21, *Implementation of the Government Charge Card Abuse Prevention Act of 2012*, requires periodic risk assessments of agency travel card programs to analyze the risks of illegal, improper, or erroneous purchases. In accordance with this requirement, we have issued annual risk assessments of GSA's travel card program. For FY 2016 and FY 2017, our assessment of risk for the travel card program was "low."<sup>1</sup>

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<sup>1</sup> GSA Office of Inspector General's Fiscal Year 2016 Risk Assessment of GSA's Charge Card Program (Audit Memorandum Number A170042, September 22, 2017), and GSA Office of Inspector General's Fiscal Year 2017 Risk Assessment of GSA's Charge Card Program (Audit Memorandum Number A180027, September 28, 2018).

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## Results

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We did not find any travel card transactions in our sample that were not properly and fully supported, reported, and approved; however, we found that OAS has opportunities to strengthen its controls over the program to ensure compliance with GSA, OMB, and federal guidelines. Specifically, OAS's process to review questionable travel card charges is not timely or reliable. In addition, OAS's process to review delinquent travel card accounts is not timely and does not ensure that delinquencies are resolved. We also found that GSA is not using travel voucher data to identify travel card policy violations and overpayments. Finally, OAS does not verify travel card refunds as required by the *Government Charge Card Abuse Prevention Act of 2012*.

### **Finding 1 – OAS's process to review questionable travel card charges is not timely or reliable.**

OAS primarily relies upon its review of questionable charges to identify travel card misuse. However, we found flaws in OAS's review process that limit its effectiveness.

The *Government Charge Card Abuse Prevention Act of 2012* requires agencies to use "effective systems, techniques, and technologies to prevent or identify improper purchases." OAS uses two means to comply with these requirements. First, OAS prevents improper purchases by blocking certain purchases from travel card use. For example, purchases for "Veterinary Services," "Wire Transfer Money Orders," or "Florists" are blocked. Second, OAS flags other purchases that may be inappropriate as questionable charges. These charges are then subject to additional review.

OAS identifies questionable charges by using MasterCard's Expert Monitoring System to search travel cards transactions for charges it deems questionable (e.g., purchases containing the words "casino" or "party"). OAS then generates a report containing the questionable charges and compares the transactions in the report to travel authorizations to determine which charges still appear questionable. Next, OAS sends these charges to cardholders' supervisors for additional information and corrective action, if necessary.

We found two deficiencies in OAS's process to review questionable charges. First, OAS does not provide questionable charges to cardholders' supervisors in a timely manner. Second, OAS's process for reviewing questionable travel charges is not reliable. Taken together, these deficiencies limit the effectiveness of this review process, thereby increasing the likelihood that travel card misuse may go undetected or unaddressed.

### **OAS Does Not Provide Questionable Charges Reports to Supervisors in a Timely Manner**

As discussed below, we found that OAS is not reviewing questionable charges within required timeframes. These delays could be exacerbated by recent policy changes.

**Lack of timely review and resolution of questionable charges.** In FY 2018, GSA’s Charge Card Management Plan allowed 20 business days from the generation of the questionable charges report for OAS to assess and resolve the questionable charges. For 9 of the 10 questionable charges in our sample, OAS did not meet this timeframe, in one case taking up to 65 business days from generation of the questionable charges report to notify supervisors.<sup>2</sup> The delay in sending questionable charges reports limits GSA’s ability to detect and address travel card misuse and abuse.

OAS suspends a travel card if the supervisor does not respond to identified questionable charges in the questionable charges report. However, because OAS does not send questionable charges to supervisors in a timely manner, it cannot take prompt action to suspend travelers’ cards. As a result, an employee could misuse their travel card for months before the abuse is identified and their card is suspended.

For example, we identified a GSA employee who used her travel card to withdraw cash from an ATM in March 2018 despite not being on travel status. However, her card was not suspended until July 2018. In the interim period, the GSA employee made two additional ATM withdrawals in late April and May 2018 even though she was not on travel status at these times. If OAS had taken action sooner to suspend the card, it could have prevented these improper transactions.

**Recent policy change further impedes timely resolution of questionable charges.** OAS generates the questionable charges report within 10 business days after the end of the month. Prior to November 2018, OAS had 20 business days from receipt of the questionable charges report to resolve questionable charges. Of the 20 days, OAS did not specify the amount of time OAS had to send questionable charges reports or supervisors had to respond to them. In our FY 2017 travel card audit, we identified issues with the timeliness of OAS providing questionable charges to supervisors and recommended that OAS management specify a timeframe for distributing this report.<sup>3</sup> In response to our audit, OAS changed its policy in November 2018 to allow 20 business days for OAS to review questionable charges and send them to supervisors. OAS also allowed 20 business days for supervisors to respond and another 5 business days for OAS to consolidate responses and suspend travel cards, if needed. As a result, it could take as long as 55 business days from the end of the month for OAS to resolve questionable charges. OAS’s updated policy almost doubles the time allowed to resolve questionable charges, further limiting the effectiveness of OAS’s review process.

Accordingly, OAS needs to improve the timeliness of its questionable charges review process.

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<sup>2</sup> This is a repeat finding from our prior travel card audits. See *Audit of GSA’s Fiscal Year 2017 Travel Card Program* (Report Number A180031/O/R/F18005, September 25, 2018) and *Audit of GSA’s Fiscal Year 2016 Travel Card Program* (Report Number A170019/O/R/F17003, September 20, 2017).

<sup>3</sup> *Audit of GSA’s Fiscal Year 2017 Travel Card Program* (Report Number A180031/O/R/F18005, September 25, 2018).

## OAS's Process for Reviewing Questionable Travel Card Charges Is Not Reliable

As part of its review process, OAS sends questionable charges reports to travelers' supervisors, and requests that the supervisors determine if the charges are valid travel expenses, describe the expenses, and identify actions taken if misuse is identified. However, as described below, this process is often unreliable for ensuring questionable charges are resolved because supervisors either do not respond to OAS's questionable charges reports, or provide insufficient responses.

**Lack of supervisory response.** As reported in our FY 2017 and FY 2016 travel card audits, supervisors frequently do not provide OAS with responses to questionable charges reports.<sup>4</sup> For example, supervisors did not respond to over 28 percent of the questionable charges listed in the June 2018 report. Furthermore, OAS does not follow up with supervisors who do not respond. Therefore, OAS does not have assurance that these questionable transactions were for legitimate travel expenses. This limits the effectiveness of the questionable charges process and increases the risk that misuse is not identified or addressed.

**Insufficient supervisory response.** Where supervisors did respond to OAS's questionable charge reports, we found that the responses were not always sufficient to assess the validity of the transaction. We reviewed all transactions in the FY 2018 questionable charges reports. Of the charges that received responses, 21 percent did not address the reason the charge was considered questionable. For example, we found that a travel card charge was tagged as questionable because there was no travel authorization in Concur. The supervisor responded that the charge was valid without explaining why it was incurred without a valid travel authorization.

We also found that for 2 of the 10 charges in our sample, travel cards were used as purchase cards for training and registration fees. For both transactions, the supervisors responded that the charges were "Valid and for Official Business" but did not address why the charges were made using travel cards. OAS reviewed the supervisory responses and determined the cards were misused because, though the charges may have been for valid business expenses, they were not travel-related. GSA Order 5740.1 provides that "[t]he Government purchase card should be used to pay for approved training costs, tuition, or conference fees when such fees can be paid in advance." OAS officials told us they did not notify the cardholders' supervisors of any transactions representing misuse. For this reason, the supervisors may have not known to counsel their employees.

Based on our findings, OAS needs to improve the reliability of its questionable charges review process.

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<sup>4</sup> *Audit of GSA's Fiscal Year 2017 Travel Card Program* (Report Number A180031/O/R/F18005, September 25, 2018), and *Audit of GSA's Fiscal Year 2016 Travel Card Program* (Report Number A170019/O/R/F17003, September 20, 2017).



## **Finding 2 – OAS’s process to review delinquent travel card accounts is not timely and does not ensure that delinquencies are resolved.**

OAS is responsible for monitoring delinquent travel card accounts. However, we found weaknesses in OAS’s review process for delinquent accounts that limit its effectiveness.

According to GSA Order 5740.1, GSA employees are not authorized to carry a balance forward on their travel card. GSA employees’ accounts are considered delinquent when their travel card billing statement is not paid in full prior to 31 calendar days (i.e., two billing cycles) from the billing statement date. To monitor delinquent accounts, OAS generates a monthly delinquency report. OAS subsequently sends these reports to the employees’ supervisors to obtain additional information. The supervisors are then responsible for counseling their employees or taking any appropriate disciplinary action.

We found two deficiencies in OAS’s review process for delinquent accounts. First, OAS does not notify GSA travel cardholders’ supervisors of delinquencies in a timely manner. Second, OAS’s process of notifying supervisors about employee delinquent accounts does not ensure that the delinquencies are resolved. These deficiencies impair the effectiveness of OAS’s review process and increase the likelihood of long-standing delinquencies.

### **OAS Does Not Notify GSA Travel Cardholders’ Supervisors of Delinquencies in a Timely Manner**

For 9 of the 10 delinquent payments we sampled, we found that OAS did not notify supervisors of delinquencies in a timely manner.

For example, one cardholder’s delinquency appeared on the December 2017, January 2018, and February 2018 delinquency reports. OAS notified the supervisor of the December delinquency report in April 2018 and the January and February delinquency reports in May 2018; however, the employee had already left GSA on March 16, 2018. When notification is not timely, supervisors are unaware of delinquent accounts, leaving them unable to take timely action to address the delinquencies.

### **OAS’s Process of Notifying Supervisors about Employee Delinquent Accounts Does Not Ensure that the Delinquencies Are Resolved**

OAS relies on supervisors to assess delinquent accounts. However, we found that OAS’s process has two weaknesses. First, supervisors do not always respond to OAS’s inquiries. Second, OAS does not follow up when supervisors are not responsive to OAS’s inquiries.

**Supervisors do not always respond to OAS inquiries on delinquent accounts.** In FY 2018, supervisors failed to respond to almost 35 percent of OAS’s inquiries on delinquent accounts. When supervisors do not respond to OAS on delinquencies, OAS does not have assurance that the delinquencies were resolved by the employee.

If a supervisor is not responsive, OAS continues to email the same supervisor as long as the account remains delinquent. This, however, is ineffective in resolving delinquencies or obtaining additional information. For example, beginning in January 2018, OAS sent multiple emails notifying an employee's supervisor of a delinquency that originated in August 2017; however, the employee's account remained delinquent as of April 2018.

**OAS does not review supervisors' responses on delinquent accounts.** OAS management stated that, although it seeks supervisors' responses to delinquent accounts, it does not review the responses. However, if OAS does not review the supervisors' responses, it cannot determine whether its attempts to resolve the delinquent accounts have been successful. Furthermore, OAS will be unable to identify issues impacting the resolution of delinquent accounts and address them in future training materials or policies.

Based on our findings, OAS needs to improve the effectiveness of its processes to ensure that delinquent accounts are resolved.

### **Finding 3 – OAS is not using travel voucher data to identify potential travel card policy violations and overpayments.**

Though GSA has access to detailed travel voucher data, we found that OAS did not analyze the data to identify potential travel card policy violations. We also found that the finance center stopped performing audits using the travel card data, which detected policy violations and identified overpayments. These deficiencies are discussed in detail below.

#### **OAS Does Not Analyze Voucher Data to Identify Potential Policy Violations**

In our review of the detailed travel voucher data for FY 2018, we found instances where lodging expenses were not charged to the travel card as required and lodging taxes were claimed in tax exempt states and territories.

**The travel card was not always used for lodging expenses as required.** The Federal Travel Regulation requires the use of travel cards as the method of payment for all official travel expenses, including lodging. GSA Order 5740.1 reiterates this, stating "expenses directly related to official travel will be paid using the travel card...." Finally, GSA's training cites lodging as an example of a travel cost that must be charged to the travel card.

We identified up to \$643,898 in lodging expenses for which GSA travelers did not use their travel cards.<sup>5</sup> In these cases, vouchers were submitted and approved with lodging reimbursement paid directly to the traveler, instead of directly to the travel card. Because GSA earns a refund on travel card spending, this represents potentially \$9,208 in lost refunds. In response to our finding, OAS changed Concur to only allow reimbursement for lodging to be paid directly to travel cards to further encourage their use.

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<sup>5</sup> This represented 7.2 percent of total lodging expenses in FY 2018.

**Lodging taxes were claimed in tax exempt states and territories.** Travel cards are tax exempt for lodging in certain states and territories; however, using OAS's FY 2018 voucher data, we found that GSA travelers paid \$110,892 in taxes in those tax exempt states and territories. According to OAS officials, they do not analyze their data for trends and therefore did not know the extent of lodging tax paid in tax exempt states.

OAS should use the detailed travel voucher data to identify potential policy violations in order to correct errors and prevent future violations.

### **The Finance Center Has Stopped Performing Travel Voucher Audits to Identify Policy Violations and Overpayments**

In FY 2018, the finance center performed voucher audits on a monthly basis. The finance center used the detailed travel voucher data to randomly select every 250<sup>th</sup> voucher and to audit all vouchers over \$2,500. The purpose of the voucher audits was to: (1) ensure policy compliance by approving officials and travelers and (2) detect improper payments. In FY 2018, the finance center also identified \$8,381 in travel-related overpayments. However, the finance center stopped performing these audits in October 2018, citing a lack of resources.

The travel voucher audits are integral in identifying risk to GSA's travel card program. The audits provide OAS opportunities to address issues identified from reviewed vouchers with those specific travelers and approving officials as well as to incorporate identified issues into future training for all travelers and approving officials. Furthermore, the *Government Charge Card Abuse Prevention Act of 2012* requires that agencies use effective systems, techniques, and technologies to prevent or identify improper purchases.

Voucher audits serve as a preventative control over employees' voucher submission and supervisors' approval of vouchers, and analyzing voucher data is a technique to identify improper purchases. Accordingly, GSA should reinstitute these audits.

### ***Finding 4 – OAS does not verify travel card refunds as required by the Government Charge Card Abuse Prevention Act of 2012.***

In FY 2018, GSA earned \$716,516 in travel card refunds but OAS did not review the refund calculations to confirm their accuracy, as required.

The *Government Charge Card Abuse Prevention Act of 2012* requires that each agency implement internal controls to monitor refunds on travel cards for accuracy and to properly record refunds received. We found that OAS relied on the bank to calculate and pay the refunds and that OAS did not independently verify if the refund calculations were accurate.

OAS stated that verifying refund accuracy will be easier under its new contract with US Bank. Regardless, OAS needs to ensure it verifies refunds, as required.

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## Conclusion

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We did not find any travel card transactions in our sample that were not properly and fully supported, reported, and approved; however, we found that OAS can strengthen its controls over the program to ensure compliance with GSA, OMB, and federal guidelines. Specifically, OAS's process to review questionable travel card charges is not timely or reliable. In addition, OAS's process to review delinquent travel card accounts is not timely and does not ensure that delinquencies are resolved. We also found that GSA is not using travel voucher data to identify travel card policy violations and overpayments. Finally, OAS does not verify travel card refunds as required by the *Government Charge Card Abuse Prevention Act of 2012*.

### Recommendations

We recommend the Chief Administrative Services Officer, Office of Administrative Services:

1. Strengthen controls to improve the timeliness and reliability of OAS's process to review questionable travel card charges.
2. Strengthen controls to improve the timeliness and effectiveness of OAS's process to resolve delinquencies.
3. Use travel voucher data to identify travel card policy violations and establish controls to address the violations identified.
4. Perform voucher audits to identify travel card policy violations and address recurring issues.
5. Implement controls to verify travel card refunds as required by the *Government Charge Card Abuse Prevention Act of 2012*.

### GSA Comments

OAS agreed with our findings and recommendations. OAS's written comments are included in their entirety as **Appendix B**.

### Audit Team

This audit was managed out of the Great Lakes Region Audit Office and conducted by the individuals listed below:

Adam Gooch	Regional Inspector General for Auditing
Eugenia Ostrozhansky	Audit Manager
Mikhail Kostikov	Auditor-In-Charge
Jennifer Rutili	Auditor

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## **Appendix A – Scope and Methodology**

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We performed an audit of GSA's FY 2018 travel card program. We evaluated the OAS's policies, procedures, and internal controls related to the travel card program and analyzed GSA's FY 2018 travel card transactions.

To accomplish our objectives, we:

- Examined relevant criteria, including public laws, executive orders, OMB memorandums, and GSA directives, travel card policies, and procedures;
- Reviewed our prior audit reports related to GSA's travel card program;
- Researched industry best practices related to travel policies;
- Evaluated controls over GSA's travel card program;
- Reviewed a random sample of 20 employee separations in FY 2018 to determine if travel cards were deactivated;
- Assessed OAS's processes to verify travel card refunds and recalculated refund amounts for FY 2018;
- Evaluated OAS's processes related to the detection, resolution, and prevention of questionable charges and delinquent payments;
- Evaluated MasterCard's Expert Monitoring System tool Merchant Category Codes to determine whether they appeared adequate and effective in flagging questionable charges;
- Reviewed questionable travel card transactions and delinquent payments to evaluate related processes and determine whether there was adequate resolution;
- Reviewed supervisory responses to FY 2018 questionable charges;
- Evaluated the timeliness of OAS notifications and the correspondence amongst OAS, Human Resources, and the traveler's supervisor for a judgmental sample of 10 out of 418 questionable charges in FY 2018;
- Evaluated the timeliness of OAS notifications and the correspondence amongst OAS, Human Resources, and the traveler's supervisor for a judgmental sample of 10 out of 733 delinquent payments in FY 2018;
- Researched Human Resources' role in resolving both questionable charges and delinquent payments; and
- Analyzed GSA's voucher data to identify instances of employees not following travel card policies.

We conducted the audit between November 2018 and June 2019 in accordance with generally accepted government auditing standards. Those 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.

### **Internal Controls**

Our assessment of internal controls was limited to those necessary to address the objectives of the audit.

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## Appendix B – GSA Comments

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Office of Administrative Services

September 11, 2019

MEMORANDUM TO ADAM GOOCH

REGIONAL INSPECTOR GENERAL FOR AUDITING  
GREAT LAKES REGION AUDIT OFFICE (JA-5)

FROM:

ROBERT STAFFORD   
CHIEF ADMINISTRATIVE SERVICES OFFICER  
OFFICE OF ADMINISTRATIVE SERVICES (H)

SUBJECT:

Office of Inspector General Audit of GSA's Fiscal Year 2018  
Travel Card Program (A190030)

The Office of Administrative Services (OAS) appreciates the opportunity to comment on the above draft audit report. OAS has reviewed the report and agrees with the findings and recommendations cited.

Should you have any questions, please contact Nancy Hexmoor, Director of the Charge Card Services Division, at 202-501-3858 or Christine Courter, Director of Travel and Events Program Division at 202-501-9136.

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## ***Appendix C – Report Distribution***

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GSA Administrator (A)

GSA Deputy Administrator (AD)

Director of Financial Management (BG)

Chief Administrative Services Officer (H)

Audit Management Division (H1EB)

Assistant Inspector General for Auditing (JA)

Director, Audit Planning, Policy, and Operations Staff (JAO)