

Department of Health and Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**THE OFFICE OF INTERGOVERNMENTAL  
AND EXTERNAL AFFAIRS NEEDS TO  
IMPROVE INTERNAL CONTROLS OVER  
ITS TRAVEL CARD PROGRAM**

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**November 2021  
A-03-19-00501**

# ***Office of Inspector General***

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## Report in Brief

Date: November 2021

Report No. A-03-19-00501

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES  
**OFFICE OF INSPECTOR GENERAL**



### Why OIG Did This Audit

The Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act) requires agencies to establish and maintain safeguards and internal controls for their Government charge card programs. Additionally, HHS OIG is required to conduct annual risk assessments of travel card programs to analyze the risks of illegal, improper, and erroneous purchases. The Charge Card Act also requires that OIG conduct a further review of agency programs that have been assessed as high risk.

Under the provisions of the Charge Card Act, we performed a risk assessment of HHS's charge card program for Federal fiscal year (FY) 2017 and identified the Office of Intergovernmental and External Affairs (IEA) as having a high risk of inappropriate travel card transactions.

Our objective was to determine whether IEA's travel card program complied with Federal requirements.

### How OIG Did This Audit

We reviewed travel card transactions incurred by IEA during FYs 2017 and 2018 and HHS Traveler Agreements and travel training for IEA employees who traveled during FY 2018. For FY 2017, after removing 10 transactions that were not related to IEA travel, we reviewed 25 transactions identified in the risk assessment as requiring additional review. For FY 2018, we reviewed a stratified random sample of 89 transactions.

## The Office of Intergovernmental and External Affairs Needs To Improve Internal Controls Over Its Travel Card Program

### What OIG Found

During our audit period, IEA's travel card program did not always comply with Federal requirements. Specifically, 58 of the 114 travel transactions (21 of 30 invitational travel transactions and 37 of 84 non-invitational-travel transactions) selected for review did not comply with applicable Federal requirements. The purpose of invitational travel is to allow requested individuals not employed by the Federal Government or appointed as consultants or experts to confer on Government business. IEA also did not have signed HHS Traveler Agreements for 17 of the 40 employees who had travel card activity during FY 2018. Of these 17 cardholders, 2 did not complete the required travel card training course.

These deficiencies occurred because IEA had a high staff turnover rate, and IEA's internal controls were not adequate to ensure that staff, approving officials, and travel card Program Coordinators understood and executed their responsibilities for the travel card program.

For the FY 2017 transactions that we reviewed, IEA incurred \$7,657 in invitational travel expenditures that may have constituted misuse. In addition, on the basis of our sample results, we estimate that in FY 2018 IEA and its employees may have incurred \$50,046 in travel expenditures that constituted misuse or that were otherwise unallowable.

### What OIG Recommends and IEA Comments

We made several procedural recommendations, including that IEA develop and distribute to staff a quick reference document that includes key staff responsibilities and requirements to ensure that travel card transactions comply with the Federal Travel Regulation and the HHS Travel Policy Manual. We also recommend that IEA establish an oversight program for travel transactions. The detailed recommendations are in the report.

In written comments on our draft report, IEA did not indicate concurrence or nonconcurrence with our findings and recommendations but noted specific concerns with each of our recommendations and with our FY 2018 estimate. IEA also described actions that it has taken in response to our recommendations to improve management of its travel card program. After we issued our draft report, IEA provided us with additional documentation. We modified our report as appropriate based on this additional documentation.

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## INTRODUCTION

### WHY WE DID THIS AUDIT

The Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act), enacted in October 2012, and implementing Federal guidance require agencies to establish and maintain safeguards and internal controls for their Government charge card programs.<sup>1</sup> Additionally, the Department of Health and Human Services (HHS), Office of Inspector General (OIG), is required to conduct annual risk assessments of travel card programs to analyze the risks of illegal, improper, and erroneous purchases. The Charge Card Act also requires that OIG conduct a further review of agency programs that have been assessed as high risk.

Under the provisions of the Charge Card Act, we performed a risk assessment of HHS's charge card program for Federal fiscal year (FY) 2017 and identified the Office of Intergovernmental and External Affairs (IEA) as having a high risk of inappropriate travel card and purchase card transactions.<sup>2</sup> This report contains the results of our audit of IEA's travel card program, which consists of both individually billed account (IBA) cards and a centrally billed account (CBA). We are reporting separately on our audit of IEA's purchase card program.

### OBJECTIVE

Our objective was to determine whether IEA's travel card program complied with Federal requirements.

### BACKGROUND

#### Office of Intergovernmental and External Affairs

IEA serves as HHS's liaison to State, Tribal, and local governments and non-governmental organizations. IEA facilitates communication and partnerships with various stakeholders including State, Tribal, and local governments as well as academia, the private sector, labor unions, for-profit and not-for-profit groups, and national organizations. In this endeavor, IEA serves the dual role of representing stakeholder perspectives in the Federal policymaking process as well as clarifying the Federal perspective to stakeholders.

#### Program Support Center

The Program Support Center (PSC), an office within HHS, is a multi-function shared service provider to the Federal Government. Among other services, PSC offers travel-program-related

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<sup>1</sup> The Charge Card Act, P.L. No. 112-194 (enacted Oct. 5, 2012); Office of Management and Budget Memorandum M-13-21, "Implementation of the Government Charge Card Abuse Prevention Act of 2012," Sep. 6, 2013.

<sup>2</sup> *Letter to Office of Management and Budget Director To Meet Requirements of Government Charge Card Abuse Prevention Act of 2012 Regarding Agency Progress Implementing Recommendations on Charge-Card-Related Findings (A-04-18-06225)*, issued Jan. 31, 2019.

services such as system management and integration, policy services, consulting and auditing, and management of travel cards used by Federal employees.

### **Federal Travel Card Program Requirements**

The Travel and Transportation Reform Act of 1998 (TTRA) requires the General Services Administration (GSA) to issue regulations requiring Federal employees to use travel cards for nearly all expenses related to official Government travel, including hotels, transportation expenses, and meals.<sup>3</sup> By using a single credit card vendor (the servicing bank) and streamlining the process for advancing travel funds to Federal employees, agencies can reduce administrative expenses associated with processing Federal travel.

The Charge Card Act requires Government agencies to establish and maintain safeguards and controls for the administration of their charge card programs. Office of Management and Budget Memorandum M-13-21 provides guidelines to Federal agencies to implement the Charge Card Act. It requires executive branch agencies to be aware of charge-card-related audit findings and ensure that the findings are promptly resolved after completion of an audit.

The Federal Travel Regulation (FTR) contains the requirements for official travel. According to the FTR, official travel expenses include transportation, lodging, meals, and incidental expenses associated with official temporary duty travel (41 CFR § 301-2.2).

### **HHS Travel Policy Manual Requirements**

The HHS *Travel Policy Manual* provides users with HHS's management policies and procedures regarding travel and transportation procedures. The HHS *Travel Policy Manual* is intended for use by HHS employees, invitational travelers, consultants, and others authorized to travel on behalf of HHS.<sup>4</sup> The HHS *Travel Policy Manual* also defines the duties and responsibilities of Agency/Organization Program Coordinators (Program Coordinators) within HHS and its subordinate agencies. Program Coordinators are agency-designated coordinators who administer the travel card program. According to the HHS *Travel Policy Manual*, official travel expenses include transportation, lodging, meals, and incidental expenses associated with official temporary duty travel. The travel card may not be used for personal expenses (HHS *Travel Policy Manual* § 10.2.7).

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<sup>3</sup> The TTRA, P.L. No. 105-264 (enacted Oct. 19, 1998). Under the TTRA, GSA's regulations make an exception to this rule when use of a travel card is impracticable or imposes an unreasonable burden on Federal agencies or employees.

<sup>4</sup> An invitational traveler is an individual who is not employed by the Federal Government or appointed as a consultant or expert and who is requested by the operating division or staff division to confer on Government business (HHS *Travel Policy Manual* § 1.7.2.2).



The HHS *Travel Policy Manual* states that employees must use a travel card, which could be either an IBA card or a CBA, for all official travel expenses.<sup>5</sup> An IBA card is a travel card that a Federal employee uses to pay for official travel expenses. A Federal employee who is issued an IBA card (a cardholder) is liable for paying the IBA card balance in a timely manner. A CBA is an account that is established by the servicing bank at the request of an HHS office and that may be used to pay for certain travel expenses and fees. Invitational travelers are not issued IBA cards because they are not employed by the Federal Government; therefore, a CBA must be used for all official invitational travel expenses. The HHS *Travel Policy Manual* also states that operating division and staff division heads will establish internal procedures to promote the use of the IBA card and to monitor for fraud, waste, and abuse related to IBA card use. Among other things, operating divisions and staff divisions must ensure that their employees receive training and information about the operation of the travel card program and proper use of the IBA card (HHS *Travel Policy Manual* §§ 10.2, 10.2.6, 10.3.4.6, and 14).

Except in emergency circumstances, a traveler or a travel preparer must create a travel authorization before departing on travel.<sup>6</sup> A travel authorization is the official authorization to perform temporary duty travel. A travel authorization should specify both the travel and the expenses involved and should only be for dates and locations of official duty. Generally, travel expenses may not be incurred until the travel authorization is approved. Part of the travel authorization process involves ensuring that all official travel expenses are being paid through either an IBA card or a CBA. Travelers and travel preparers are required to use the designated Travel Management Center (TMC) when making all travel reservations.<sup>7</sup> Travelers are responsible for signing and submitting travel vouchers and receipts within 5 working days of the completion of travel (or every 30 days for long-term travel). Travel authorizations and vouchers are reviewed and signed by approving officials (HHS *Travel Policy Manual* §§ 1.3.7, 1.3.9, 3.1.1, and 3.1.1.1).<sup>8</sup>

The HHS *Travel Policy Manual* defines misuse of the travel card as “use of the travel charge card in an unauthorized, illegal, or adverse manner. Examples of misuse include unauthorized cash advances, purchase of non-reimbursable personal expenditures, use of the travel charge card when not in an official travel status, becoming delinquent in payments to the travel charge card vendor, etc.” (HHS *Travel Policy Manual* § 14).

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<sup>5</sup> The term “travel card” encompasses the use of both IBA cards and the CBA. In this report, when we specifically refer to either IBA cards or the CBA, we use the more specific terms “IBA card” and “CBA.”

<sup>6</sup> For invitational travelers, operating division or staff division personnel act as the travel preparer when making the necessary travel arrangements (HHS *Travel Policy Manual* § 1.8.3).

<sup>7</sup> A TMC is used to arrange travel, such as booking common carriers (e.g., air, rail, and bus), lodging, and car rentals, as part of a Travel Management Service.

<sup>8</sup> A travel voucher is a written request, supported by documentation and receipts as applicable, for reimbursement of expenses incurred in the performance of official Government travel.

## HOW WE CONDUCTED THIS AUDIT

Our audit covered travel card transactions incurred by IEA during FYs 2017 and 2018 and HHS Traveler Agreements and travel training for IEA employees who traveled during FY 2018.

For FY 2017, we initially limited our review to 8 IBA transactions totaling \$5,429 and 27 CBA transactions totaling \$8,599 (a total of \$14,028 overall) that we identified in our risk assessment as requiring additional review and that appeared to be related to IEA invitational travel. We analyzed all 35 of these judgmentally selected transactions and determined that only 25 (8 IBA and 17 CBA) of the 35 transactions were for IEA invitational travelers. The remaining 10 transactions were not related to IEA travel and were, therefore, outside the scope of our audit.

For FY 2018, our audit covered 751 IBA transactions totaling \$119,848 and 105 CBA transactions totaling \$44,326 (a total of \$164,174 overall) initiated during FY 2018.<sup>9</sup> Of these, we analyzed 89 transactions totaling \$24,921 using a stratified random sample. Our sample consisted of three strata. We reviewed all transactions from stratum 1, which contained 29 IBA transactions that we identified as high risk for not meeting Federal requirements.<sup>10</sup> We randomly selected 30 transactions each from strata 2 (all other IBA transactions) and 3 (CBA transactions). Of the 30 transactions we selected from stratum 3, 5 were for invitational travel and 25 were for IEA employees. We also reviewed HHS Traveler Agreements and travel training for the 40 IEA employees who had IBA card activity during FY 2018.

In total, we reviewed 30 invitational travel transactions and 84 non-invitational-travel transactions.

We conducted this performance audit 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.

Appendix A contains details of our audit scope and methodology.

## FINDINGS

During our audit period, IEA's travel card program did not always comply with Federal requirements. Specifically, 21 of the 30 invitational travel transactions and 37 of the 84 non-invitational-travel transactions selected for review did not comply with applicable Federal regulations and HHS *Travel Policy Manual* requirements. IEA also did not have signed HHS

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<sup>9</sup> The IBA transactions were related to IEA employees, and the CBA transactions were related to the travel of either IEA employees or invitational travelers. See Appendix B for additional information related to these transactions.

<sup>10</sup> Stratum 1, High-Risk Transactions, includes transactions that appeared unrelated to travel (e.g., wireless phone charges and purchases that occurred on weekends) and credit balance refunds issued to travelers.

Traveler Agreements for 17 of the 40 employees who had travel card activity during FY 2018. Of these 17 cardholders, 2 did not complete the required travel card training course.

These deficiencies occurred because IEA had a high staff turnover rate, and IEA's internal controls were not adequate to ensure that staff, approving officials, and Program Coordinators understood and executed their responsibilities for the travel card program.

For the FY 2017 transactions that we reviewed, IEA incurred \$7,657 in invitational travel expenditures that may have constituted misuse. In addition, on the basis of our sample results, we estimate that in FY 2018 IEA and its employees may have incurred \$50,046 in travel expenditures that constituted misuse or that were otherwise unallowable. See Appendix B for our statistical sampling methodology and Appendix C for details on our sample results and estimates.

## **IEA TRANSACTIONS RELATED TO INVITATIONAL TRAVEL DID NOT COMPLY WITH FEDERAL TRAVEL REQUIREMENTS**

### **Federal and HHS Requirements**

HHS employees are prohibited from using their IBA cards to purchase airline tickets for other employees or non-HHS employees such as invitational travelers. According to the HHS *Travel Policy Manual*, the CBA can only be used to pay for common carrier (e.g., airfare expense) and related transaction fees for travelers who were not issued an IBA card (HHS *Travel Policy Manual* § 10.3.4.4). The documents required for authorizing and approving travel for invitational travelers are the same as those required for Government employees (HHS *Travel Policy Manual* § 1.8.3).

The HHS *Travel Policy Manual* section 1.3.9 states that HHS travelers are responsible for preparing, or having the travel preparer create, a travel authorization in the E-gov Travel Service (ETS) before departing on travel.<sup>11</sup> Occasionally, a travel authorization may not be prepared in advance if there is a short turnaround time required for any part of the travel booking. If a travel authorization has not been completed, verbal or email authorization to travel will be accepted until a travel authorization can be generated in the ETS (HHS *Travel Policy Manual* § 3.1.1). The traveler must prepare and submit a travel voucher, together with any required receipts and documentation, to an approving official after completion of a trip or period of travel.

The HHS *Travel Policy Manual* section 1.3.7 states that approving officials must review and sign travel authorizations and vouchers to confirm the authorized travel and submitted expenses. Approving officials must ensure that vouchers are properly prepared; the types of expenses claimed are authorized and allowable according to Federal, HHS, and operating division or staff

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<sup>11</sup> The ETS is a governmentwide, web-based travel management service. The service facilitates the authorization and approval of official travel and provides a repository of official travel documents.

division policy; the amounts claimed are accurate; and the required receipts are attached to the voucher.

The HHS *Travel Policy Manual* defines misuse of the travel card as “use of the travel charge card in an unauthorized, illegal, or adverse manner” and provides specific examples, including “purchase of non-reimbursable personal expenditures [and] use of the travel charge card when not in an official travel status.” The travel card may not be used for personal expenses at any time (HHS *Travel Policy Manual* §§ 10.3.3 and 14).

The Antideficiency Act prohibits, among other things, Federal agencies from obligating or expending Federal funds in advance or in excess of an available appropriation.<sup>12</sup> If an agency pays for an invitational traveler’s travel expenses but does not complete a travel authorization, that travel would potentially violate the Antideficiency Act. Without a travel authorization, no funds are obligated for the travel and the expenses incurred for such travel could result in the agency expending funds in excess of its appropriations.

### **IEA Did Not Always Use a Centrally Billed Account for Invitational Travel and Did Not Always Complete Authorizations and Submit Supported Vouchers for Invitational Travelers**

Of the 30 transactions we reviewed that involved IEA invitational travel, 21 did not meet Federal and HHS requirements for travel and 5 were transactions to void previous transactions.<sup>13</sup> Specifically, 20 FY 2017 transactions and 1 FY 2018 transaction did not meet requirements.<sup>14</sup> These 21 transactions were unallowable and may have constituted misuse of the travel card. See Figure 1 on the following page.

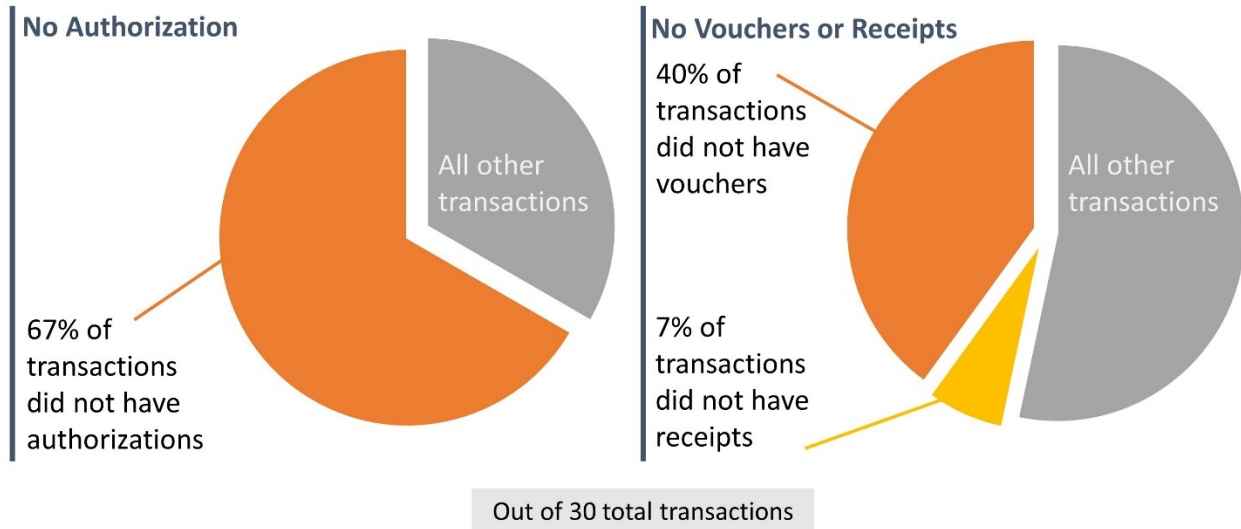
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<sup>12</sup> Codified at 31 U.S.C. § 1341(a), with additional provisions also found in §§ 1342 and 1517(a).

<sup>13</sup> Our FY 2018 CBA stratum included five transactions that involved IEA invitational travel. For FY 2017, we reviewed 25 transactions that involved IEA invitational travel.

<sup>14</sup> The FY 2017 transactions related to invitational travelers who attended an event at the White House. At this event, the then President met for a listening session with four families adversely affected by the Affordable Care Act. “President Trump Meets With Families Adversely Affected by Obamacare,” White House article on <https://trumpwhitehouse.archives.gov/articles/president-trump-meets-families-adversely-affected-obamacare/>. Last accessed on Jul. 7, 2021. The FY 2018 transactions included all five of the invitational travel transactions from our random sample of CBA transactions.

**Figure 1: Invitational Travel Transactions Did Not Meet Requirements**



Of the invitational travel transactions we reviewed, 21 were unallowable, and 20 of the 30 transactions (67 percent) did not have authorizations. In addition, 14 of the 30 transactions (47 percent) did not have either vouchers or required receipts.

Of the 20 FY 2017 unallowable transactions for invitational travel, 8 were for round-trip airline tickets that cost a total of \$5,429. IEA staff did not arrange this travel through the TMC, did not create a travel authorization for these expenses, and did not purchase the tickets using a CBA. Instead, an IEA employee purchased the tickets using their IBA card. In addition, the IEA employee who purchased the tickets incorrectly submitted a local voucher to be reimbursed for these expenses. Because a local voucher is used for the reimbursement of expenses related to allowable local transportation, the use of a local voucher was improper. The approving official should have identified this and asked the IEA employee to submit the correct form.

The 12 remaining FY 2017 invitational travel transactions totaling \$2,228 were made using a CBA but did not have an associated travel authorization prepared. In addition, no voucher was submitted for 4 of the 12 transactions, and no required receipts were submitted for 1 of the transactions.

Of the five invitational travel transactions from FY 2018, one had an authorization and voucher and was made using a CBA, but no required receipt was submitted.

## **IEA TRANSACTIONS NOT RELATED TO INVITATIONAL TRAVEL DID NOT COMPLY WITH FEDERAL TRAVEL REQUIREMENTS**

### **Federal and HHS Requirements**

The HHS *Travel Policy Manual* sections 1.3.9 and 3.1.4 state that HHS travelers must create, or have the travel preparer create, a travel authorization in the ETS before departing on travel and must also ensure that the authorization includes an estimate of all necessary travel expenses

and is approved prior to travel. In addition, section 1.3.7 states that approving officials must review and sign travel authorizations and vouchers to confirm the authorized travel and submitted expenses. Approving officials must know the employee's activities related to the travel and must ensure that vouchers are properly prepared; the types of expenses claimed are authorized and allowable according to Federal, HHS, and operating division or staff division policy; the amounts claimed are accurate; and the required receipts are attached to the voucher. Program Coordinators should regularly use the online reporting capabilities provided by the servicing bank to monitor for potential travel card misuse and delinquency trends (HHS *Travel Policy Manual* § 10.3.4.4).

Travelers must use their IBA cards for all official expenses while on temporary duty travel unless they have received an exemption or are infrequent travelers without an IBA card. Further, travelers are responsible for submitting travel vouchers within 5 working days of completing travel (or every 30 days for long-term travel), signing the travel voucher, and paying IBA card bills on time regardless of voucher reimbursement status. Travelers must obtain and submit with the travel voucher all receipts for any single item over \$75 (HHS *Travel Policy Manual* § 1.3.9).

The HHS *Travel Policy Manual* defines misuse of the travel card as "use of the travel charge card in an unauthorized, illegal, or adverse manner" and provides specific examples, including "purchase of non-reimbursable personal expenditures [and] use of the travel charge card when not in an official travel status." The travel card may not be used for personal expenses at any time (HHS *Travel Policy Manual* §§ 10.3.3 and 14).

The Antideficiency Act prohibits, among other things, Federal agencies from obligating or expending Federal funds in advance or in excess of an available appropriation. If an agency pays for an employee's travel expenses but the employee does not complete a travel authorization, which obligates funds for the travel, that travel would potentially violate the Antideficiency Act. Without a travel authorization, no funds are obligated for the travel and the expenses incurred for such travel could result in the agency expending funds in excess of its appropriations.

### **IEA Did Not Always Use Individually Billed Account Cards for Employee Cardholders and Did Not Always Complete Authorizations and Submit Supported Vouchers**

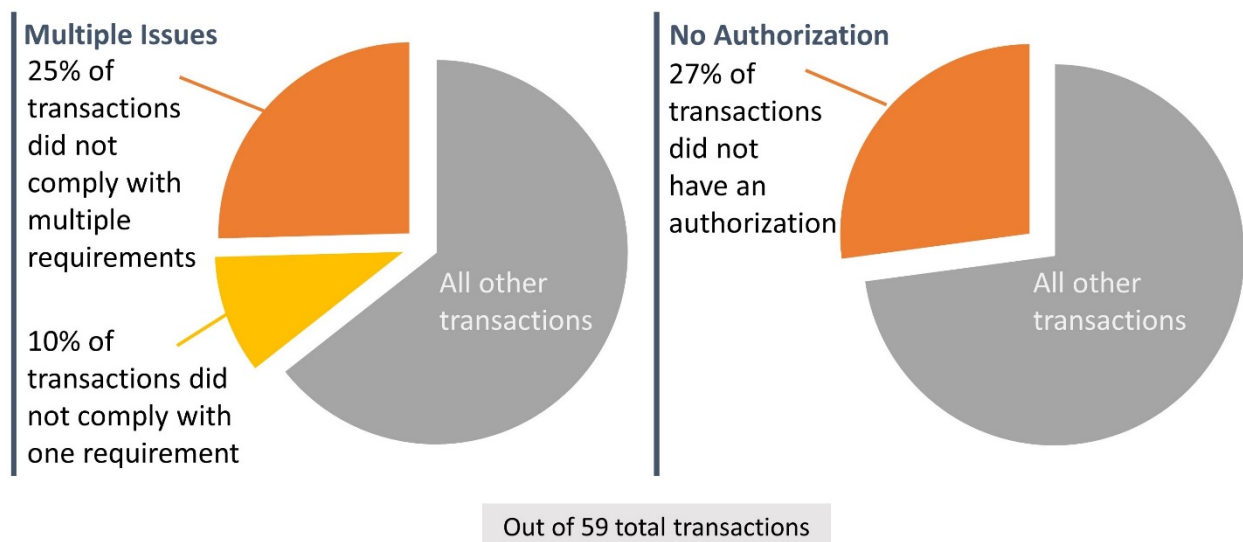
For 37 of the 84 FY 2018 non-invitational-travel transactions selected for review, IEA and its employees did not comply with Federal requirements. These 37 transactions were unallowable and may have constituted misuse of the travel card. Of the 37 noncompliant transactions, 21 totaling \$8,329 were IBA transactions (59 total transactions reviewed) and 16 totaling \$8,655 were CBA transactions (25 total non-invitational-travel transactions reviewed).

The 21 noncompliant IBA transactions were for airfare, hotel, taxi, wireless phone, late payment charges, gasoline purchases on dates unrelated to employee travel, and the purchase

of an aerial tour of Tribal lands during a conference in Alaska.<sup>15</sup> Of these 21 transactions, 15 did not comply with more than one requirement. (See Figure 2.) Specifically:

- 16 transactions did not have an associated travel authorization,
- 15 transactions did not have a voucher, and
- 19 transactions did not have receipts.<sup>16</sup>

**Figure 2: IBA Transactions Did Not Meet Requirements**



The 16 noncompliant CBA transactions were for airfare charges. Of these 16 transactions, 9 did not comply with more than one requirement. (See Figure 3 on the following page.) Specifically:

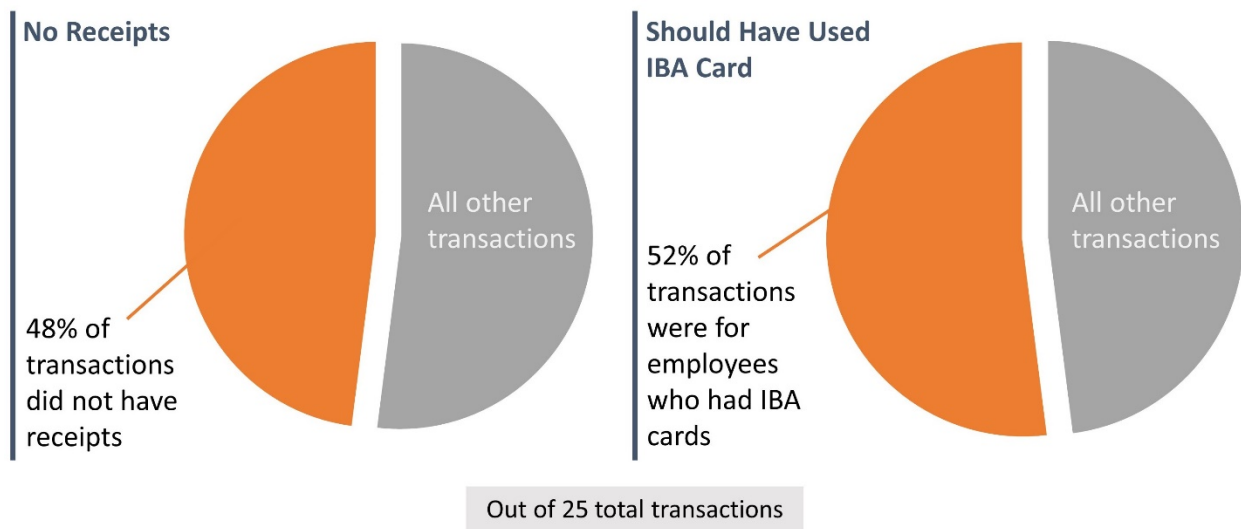
- 1 transaction did not have a voucher,
- 12 transactions did not have receipts,<sup>17</sup> and
- 13 transactions were for employees who should have used their issued IBA cards to make the associated purchases.

<sup>15</sup> Of the 21 noncompliant IBA transactions, 17 were from the high-risk stratum and 4 were from the all-other-IBA-transactions stratum.

<sup>16</sup> These 19 transactions included transactions for which: (1) the voucher claimed reimbursement for an expense that required a receipt to be submitted but the employee did not submit a receipt and (2) the employee submitted neither a voucher nor any receipts.

<sup>17</sup> Travelers are required to submit receipts for all airfare charges.

**Figure 3: CBA Transactions Did Not Meet Requirements**



Overall, for the non-invitational-travel transactions we reviewed, 36 percent of all IBA transactions and 64 percent of all CBA transactions were noncompliant.<sup>18</sup> Significantly, 48 percent of the CBA transactions we reviewed did not have required receipts, and 24 percent of the IBA transactions we reviewed did not have all three of the following: travel authorizations, vouchers, and receipts. If a transaction is missing all three of these required types of documentation, it may indicate misuse. In addition, over half of the CBA transactions we reviewed were for IEA employees who had issued IBA cards and should have used their IBA cards and not the CBA.

### **IEA DID NOT COMPLY WITH FEDERAL TRAVEL REQUIREMENTS FOR ISSUING INDIVIDUALLY BILLED ACCOUNT CARDS TO EMPLOYEES**

#### **HHS Requirements**

The HHS *Travel Policy Manual* states that operating division and staff division heads will establish internal procedures to promote the use of the IBA card and to monitor fraud, waste, and abuse related to IBA card use. Among other things, operating divisions and staff divisions must ensure that their employees receive training and information about the operation of the travel card program and proper use of the IBA card (HHS *Travel Policy Manual* § 10.3.4.3).

Employees must complete initial travel training requirements before applying for or being issued a new IBA card and must complete refresher training every 3 years. Employees who are issued an IBA card assume responsibility for using the card for official travel purposes and paying their charges in a timely manner (HHS *Travel Policy Manual* §§ 10.3.4.3 and 10.3.4.6).

<sup>18</sup> Numbers may not match number in figures exactly due to rounding.



Program Coordinators verify applicants' completion of required travel card training requirements and assist with the completion of the IBA card application. In addition, Program Coordinators must maintain the certificate of completion of training for all cardholders. Program Coordinators must receive travel card training and recertify every year (*HHS Travel Policy Manual* § 10.3.4.4).

HHS has established the HHS Traveler's Agreement for Government Contractor-Issued Travel Charge Card Users (HHS Traveler Agreement), which employees and their supervisors must sign before the employees can travel. The HHS Traveler Agreement provides information about the basic requirements for employee use of the IBA card. For example, the HHS Traveler Agreement specifies, "My travel charge card may be used ONLY for my own **authorized, official** expenses associated with temporary duty travel." In signing the HHS Traveler Agreement, employees certify that they have received, read, and understand the provided information regarding appropriate use of the IBA card.

### **Cardholders Did Not Sign the HHS Traveler Agreement and Did Not Complete Required Training**

Of the 40 IEA employees with travel card activity in FY 2018, 17 had not signed the HHS Traveler Agreement. Of those 17 cardholders without a signed agreement, 2 did not complete the initial IBA card training course.

### **CAUSES OF NONCOMPLIANT TRANSACTIONS AND CARD ISSUANCE**

These deficiencies occurred because IEA had a high staff turnover rate, and IEA's internal controls were not adequate to ensure that staff, approving officials, and Program Coordinators understood and executed their responsibilities for the travel card program. Specifically, the high percentage of noncompliant transactions resulted from:

- IEA staff not understanding how to correctly coordinate official Government travel and invitational travel through the ETS and complete the authorization process,
- IEA staff not understanding how to complete and submit travel vouchers with all required documentation, and
- IEA approving officials approving transactions that did not meet requirements.

In addition, IEA did not have internal checks to ensure that staff signed the HHS Traveler Agreements and completed the travel training course before applying for or being issued an IBA card. Furthermore, Program Coordinators did not ensure that all cardholders met these requirements and did not use the online reporting capabilities to monitor for potential travel card misuse.

IEA staff did not follow the FTR and the *HHS Travel Policy Manual* requirements for the majority of the transactions we reviewed and were issued IBA cards without completing the travel

training course. Therefore, using the FTR and the HHS *Travel Policy Manual* as their policies and procedures for travel was not adequate to ensure compliance with Federal travel regulations.

Because of IEA's mission, its staff must at times arrange immediate travel or travel that is complex. IEA employees, including Program Coordinators and approving officials, require a solid understanding of the travel regulations, their responsibilities with regard to executing and enforcing those regulations, and their resources for ensuring that travel card use does not violate those regulations. Providing to all staff a quick reference document that highlights travel card program responsibilities could help mitigate the effects of the high turnover and ensure compliance with Federal travel regulations.

### **EFFECTS OF NONCOMPLIANT TRANSACTIONS AND CARD ISSUANCE**

IEA cannot be sure that:

- charges were for official travel, that only authorized expenses were charged, and that specific expenses were allowable;
- it paid for the travel of official invitational travelers only;
- it has not violated the Antideficiency Act by expending funds in excess of its appropriations; and
- transactions such as those for wireless phone charges and for gas charges on dates when the employee was not authorized to travel did not constitute misuse of the travel card.

In addition, although the employees who did not complete the HHS Traveler Agreement were not necessarily those who were responsible for the noncompliant transactions, this lack of training and acknowledgement of responsibilities raises the risk that Government funds may be expended through unallowable transactions.

Also, IEA could be held responsible for paying for incorrect uses of the CBA, and, if an employee uses their IBA card instead of a CBA to pay for invitational travel, that employee could be held accountable for all travel expenses paid for using the IBA card. For example, the employee who used their IBA card to pay for invitational travel could have been held responsible for all \$5,429 in invitational traveler expenses charged to the IBA card.

Overall, for the FY 2017 transactions that we reviewed, IEA incurred \$7,657 in invitational travel expenditures that may have constituted misuse. In addition, on the basis of our sample results (Appendix C), we estimate that in FY 2018 IEA and its employees may have incurred \$50,046 in travel expenditures that constituted misuse or that were otherwise unallowable.

## RECOMMENDATIONS

We recommend that the Office of Intergovernmental and External Affairs:

- develop and distribute to staff a quick reference document that includes:
  - key staff responsibilities for coordinating and vouchering both invitational and staff travel in accordance with the FTR and the HHS *Travel Policy Manual* and the resources available to staff for ensuring that travel card transactions are compliant with these Federal travel regulations and
  - a requirement that staff and supervisors read and sign the HHS Traveler Agreement; and
- establish an oversight program that includes the following:
  - approving officials reviewing and signing travel authorizations and vouchers only after verifying that the types of expenses claimed are authorized and allowable, the amounts claimed are accurate, and the required receipts are attached to the voucher,
  - Program Coordinators verifying that all cardholders take the initial IBA card training course, and
  - Program Coordinators regularly using the online reporting capabilities provided by the servicing bank to monitor for potential travel card misuse and delinquency trends.

### IEA COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE

In written comments on our draft report, IEA did not indicate concurrence or nonconcurrence with our findings and recommendations. IEA expressed a concern that the \$60,314 estimate for FY 2018 travel expenditures that constituted misuse or were otherwise unallowable is inaccurate and misleading and requested the opportunity to review the related transactions. We provided the transactions to IEA and explained in a call that the \$60,314 estimate was an extrapolated amount based on the results of our review of the 60 sample units contained in strata 2 (IBA) and 3 (CBA). (See Appendix B.) After this call, IEA provided us with additional documentation. Based on this additional documentation, we reduced our estimate of FY 2018 travel expenditures that constituted misuse or were otherwise unallowable from \$60,314 to \$50,046. We also adjusted the finding for FY 2018 invitational travel transactions from five unsupported transactions to one transaction that did not have all required receipts submitted.

IEA stated in its response that the documentation and information that IEA's current Management and Administration Team was able to provide so that the audit team could conduct a thorough audit was limited as a result of poor record keeping and the inability to receive input from the previous team leader. We maintain that, despite this limitation, we

were able to conduct a thorough audit. Specifically, we were able to complete all needed interviews of current and former IEA employees, and IEA officials stated that they provided us with all of the documentation that they had available to support the transactions selected for review. Therefore, we stand by our findings and the validity of our audit process.

IEA also described actions it has taken in response to our recommendations to improve management of its travel card program as described below.

### **RECOMMENDATION THAT IEA DEVELOP AND DISTRIBUTE TO STAFF A QUICK REFERENCE DOCUMENT**

In its comments on our draft report, IEA noted that it sends to travelers and travel preparers both a “Travel Card Template Email” that provides a link to PSC’s Travel Card Program and a “Creating a Voucher” job aid. IEA also stated that it will begin sending this job aid as a refresher to all travelers and travel preparers on a quarterly basis beginning October 1, 2021.

Regarding the HHS Traveler Agreement, IEA stated that it implemented a requirement for employees to have signed HHS Traveler Agreements in 2014. It noted that employees who have been with IEA since before 2014 did not have signed agreements in place. IEA stated that it will validate that all active cardholders have a signed HHS Traveler Agreement on file and noted a completion date of October 31, 2021, for that validation. In addition, IEA also noted that invitational travelers are not required to have an HHS Traveler Agreement. IEA officials stated that IEA was cited in the audit for not having this documentation and noted that this is incorrect because a Federal employee is the travel preparer for invitational travelers’ travel authorizations and travel voucher reimbursements.

After considering IEA’s comments, we maintain that our recommendation is valid. We are aware that invitational travelers do not need to have signed HHS Traveler Agreements. This report does not include a finding that IEA lacked signed HHS Traveler Agreements for invitational travelers. We only reviewed HHS Traveler Agreements for IEA employees (not invitational travelers) who incurred travel expenses using their IBA cards in FY 2018. Further, none of the documents IEA referenced in response to this recommendation include key staff responsibilities for coordinating and vouchering invitational travel in accordance with the FTR and the HHS *Travel Policy Manual*.

### **RECOMMENDATION THAT IEA ESTABLISH AN OVERSIGHT PROGRAM**

IEA officials stated that there is already an established oversight program that ensures approving officials review and sign travel authorizations and vouchers only after verifying that the types of expenses claimed are authorized and allowable, the amounts claimed are accurate, and the required receipts are attached to the voucher. According to IEA, this level of oversight has been in place since at least spring 2019.

Specifically, IEA stated that its oversight program ensures that all authorizations and vouchers are entered by the traveler or travel preparer and are reviewed and approved by both an

analyst in the HHS Office of the Assistant Secretary for Financial Resources (ASFR) and a member of IEA's Management and Administration Team. Further, IEA stated that the oversight program ensures that Program Coordinators verify that all cardholders take the initial IBA card training course. Regarding our recommendation that the oversight program include Program Coordinators regularly using the online reporting capabilities provided by the servicing bank to monitor for potential travel card misuse and delinquency trends, IEA stated that this oversight is managed by the Office of the Secretary's Travel Program Office and that IEA receives and acts on delinquent cards and misuse immediately.

IEA stated that it will take corrective action to add a refresher training for how to use PSC's job aid "Reviewing and Approving a Travel Document" and will provide this training to IEA and ASFR approving officials.

During our audit, IEA did not make any statements about formally establishing the oversight program it referred to in its response to our draft report. The changes IEA described in its response, if and when fully implemented, should enhance IEA's travel card program and ensure compliance with the FTR and the HHS *Travel Policy Manual*. After considering IEA's comments, we maintain that this recommendation is valid.

IEA's comments, excluding attachments, appear in their entirety as Appendix D.<sup>19</sup>

#### **OTHER MATTERS**

Of the 29 FY 2018 high-risk IBA transactions that we reviewed, 11 totaling \$1,253 were credit balance refunds to the traveler.<sup>20</sup> For these refunds, the servicing bank issued a refund to the individual traveler because the account had a positive balance. Although there are valid reasons why a refund may be issued to a traveler, IEA could not locate documentation to support the transactions, and IEA employees could not explain these refunds.<sup>21</sup>

Because there was no documentation to support why these refunds occurred, IEA cannot be sure that the refunds were valid, were for valid amounts, and were issued to the correct party. These refunds may have been the result of incorrect voucher amounts, which could result from travelers claiming estimated costs instead of actual expenses and not submitting receipts to support the information contained in vouchers. However, without documentation, neither we

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<sup>19</sup> We excluded four attachments because they contained: (1) information that was not relevant to our findings, conclusions, and recommendations because it did not apply to our audit period, and (2) information previously collected and considered during our fieldwork.

<sup>20</sup> These 11 transactions are different from the 17 high risk transactions covered in our findings.

<sup>21</sup> Emails were sent to the IEA staff associated with these transactions in April 2020 after they began maximum telework as a result of COVID-19. For these 11 transactions, staff were unable to provide an explanation for the transaction, and all staff responded that any supporting documentation would be in their offices. Staff were still in a maximum telework status when we completed our fieldwork.

nor IEA were able to determine the reason for the refunds or verify that the refunds were for the correct amounts and were issued to the correct parties.

**Example: Unexplained Refund Transaction**

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An IEA employee received a refund of \$458. IEA provided a list of this employee's vouchers that corresponded to the approximate period of time when the refund was issued. However, neither IEA nor the employee was able to provide any other details regarding which of these vouchers, if any, the refund was related to. Without documentation, IEA could not be sure that the refund was valid, was for a valid amount, and was sent to the correct party.

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Although there are no Federal travel requirements for credit balance refunds, IEA could have been made aware of these refunds and been able to verify that the refunds were valid, were for valid amounts, and were issued to the correct parties had Program Coordinators monitored the travel card program as required.

## APPENDIX A: AUDIT SCOPE AND METHODOLOGY

### SCOPE

We reviewed travel card expenses incurred by IEA during FYs 2017 and 2018. We reviewed a total of 124 transactions totaling \$38,949.

For FY 2017, we reviewed 8 IBA transactions totaling \$5,429 and 27 CBA transactions totaling \$8,599 (a total of \$14,028 overall) that were identified in the risk assessment as requiring additional review. These 35 transactions appeared to relate to IEA invitational travel. We analyzed all 35 of these judgmentally selected transactions and determined that only 25 (8 IBA and 17 CBA) of the 35 transactions were for IEA invitational travelers. The remaining 10 transactions were not related to IEA travel and were, therefore, outside the scope of our audit.

For FY 2018, our audit covered 751 IBA transactions totaling \$119,848 and 105 CBA transactions totaling \$44,326. The IBA transactions consisted of expenses related to IEA employees and the CBA transactions consisted of expenses related to IEA employees and invitational travelers. Of these, we analyzed 89 transactions totaling \$24,921. Our sample consisted of three strata. Stratum 1 contained 29 IBA transactions totaling \$9,098 that we identified as high risk for not meeting Federal requirements; stratum 2 contained 30 other IBA transactions totaling \$3,127; and stratum 3 contained 30 CBA transactions totaling \$12,696. We randomly selected the 60 transactions in strata 2 and 3.

We limited our review of internal controls to obtaining an understanding of IEA's processes for monitoring travel card usage and for the submission of supporting documentation.

We performed our audit work from May 2019 through June 2021.

### METHODOLOGY

To accomplish our objective, we:

- reviewed the Charge Card Act, the TTRA, the FTR, and HHS requirements and policy regarding travel card usage;
- held discussions with IEA officials to gain an understanding of the policies, procedures, and guidance they follow regarding travel card usage and monitoring;
- used computer matching, data mining, and other data analysis techniques to identify the types of transactions that were at high risk for not meeting Federal requirements;
- selected and reviewed supporting documentation for a judgmental sample of 35 transactions from FY 2017;
- selected a stratified random sample of 89 transactions for FY 2018 travel, requested and received supporting documentation for each sampled transaction, and evaluated the

supporting documentation to ensure that the sampled transactions complied with Federal requirements;

- held discussions with IEA officials regarding documentation of travel card expenses and provided them with detailed information about the noncompliant transactions;
- obtained HHS Traveler Agreements from IEA to verify that each of the 40 cardholders in our review had a signed HHS Traveler Agreement before obtaining an IBA card;
- obtained training records from IEA to verify that cardholders who had IBA card activity in FY 2018 had completed the required training; and
- discussed our findings with IEA officials.

We conducted this performance audit 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.



## APPENDIX B: STATISTICAL SAMPLING METHODOLOGY

### SAMPLING FRAME

For FY 2018, our sampling frame consisted of 751 IBA transactions greater than \$10 totaling \$119,848 and 105 CBA transactions greater than \$30 totaling \$44,326.

### SAMPLE UNIT

The sample unit was a transaction for Government travel (IBA or CBA).

### SAMPLE DESIGN AND SAMPLE SIZE

We used a stratified random sample.

**Table 1: Sample Design**

<b>Stratum</b>	<b>Risk Areas</b>	<b>Number of Transactions</b>	<b>Sample Size</b>	<b>Dollar Value of Frame Units*</b>
1	High-Risk IBA Transactions	29	29	\$9,098
2	All Other IBA Transactions	722	30	\$110,750
3	CBA Transactions	105	30	\$44,326
<b>Totals</b>		<b>856</b>	<b>89</b>	<b>\$164,174</b>

\*Rounded to the nearest whole dollar amount.

### SOURCE OF RANDOM NUMBERS

We generated the random numbers using the OIG, Office of Audit Services (OAS), statistical software.

### METHOD FOR SELECTING SAMPLE ITEMS

We selected all of the sample units in stratum 1. After removing the 29 transactions from stratum 1, we sorted the remaining 722 transactions by IBA account number and consecutively numbered them. We sorted the 105 transactions in stratum 3 in descending order by dollar amount and consecutively numbered them. After generating 30 random numbers each for stratum 2 and stratum 3, we selected the corresponding frame items.

### ESTIMATION METHODOLOGY

We calculated the point estimate along with the 90-percent confidence interval for the dollar value of FY 2018 travel card transactions in our sampling frame that did not comply with Federal requirements. We used the OIG, OAS, statistical software to calculate the point estimate and the upper and lower limits of the corresponding two-sided 90-percent confidence interval (Appendix C).

**APPENDIX C: SAMPLE RESULTS AND ESTIMATES**

**Table 2: Overall Sample Details and Results**

<b>Stratum</b>	<b>Number of Travel Card Transactions in Frame</b>	<b>Value of Frame</b>	<b>Sample Size</b>	<b>Value of Sampled Travel Card Transactions</b>	<b>Number of Travel Card Transactions in Error</b>	<b>Value of Travel Card Transactions in Error*</b>
High-Risk IBA Transactions	29	\$9,098	29	\$9,098	17	\$7,579
All Other IBA Transactions	722	110,750	30	3,127	4	750
CBA Transactions	105	44,326	30	12,696	17	9,142
<b>Totals</b>	<b>856</b>	<b>\$164,174</b>	<b>89</b>	<b>\$24,921</b>	<b>38</b>	<b>\$17,471</b>

\*Amounts may not add up exactly due to rounding.

**ESTIMATES**

**Estimated Overpayments in the Sampling Frame  
(Limits Calculated for a 90-Percent Confidence Interval)**

**Table 3: Overall Estimates**

Point Estimate	\$50,046
Lower Limit	\$31,427
Upper Limit	\$64,553

## APPENDIX D: IEA COMMENTS<sup>22</sup>



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of the Secretary

Washington, D.C. 20201

August 31, 2021

To: Amy J. Frontz  
Deputy Inspector General for Audit Services

From: Karen Ashton, Executive Officer  
Office of Intergovernmental and External Affairs

Karen M.  
Ashton -S

Digitally signed by  
Karen M. Ashton -S  
Date: 2021.08.31  
14:06:52 -04'00'

Subj: IEA Response to OIG Draft Report: *The Office of Intergovernmental and External Affairs Needs to Improve Internal Controls Over Its Travel Card Program, A-03-19-00501*

The audit of IEA's Travel Card transactions during FY2017 and FY2018 was initiated in FY2019. It is not noted in OIG's report that the previous Senior Program Administrator/Approver for IEA's Travel Card Program was unresponsive to numerous requests for interviews and solicitations for documents that were needed to conduct a thorough audit. This issue was brought to the attention of the OIG staff conducting the audit; however, no action was taken. One staff member who served on the Management and Administration Team during FY 2017 and FY2018 was still an employee with IEA during this audit and participated in interviews, meetings, and provided documents in full support of the audit.

As the current Executive Officer for IEA, since March 2019, I worked with the OIG team to respond to questions and provide documentation to the best of my ability; however, due to poor record keeping and the inability to receive input from the previous team leader, the documentation and information that IEA's current Management and Administration team was able to provide was limited. Actions to improve IEA's management of its Travel Card Program was initiated in April 2019 and those actions are defined in this response.

I highlight the "Report in Brief" Draft, states "we estimate that in FY2018 IEA and its employees may have incurred \$60,314 in travel expenditures that constituted misuse or that were otherwise unallowable" is not an accurate and misleading statement. IEA is requesting the transactions that are factored into this amount for further review and comment.

In FY2019 – IEA began to make significant improvements to its Travel Card Management Program. These changes were not reflected in the audit, implemented in FY19, and are still active processes that have enhanced IEA's Travel Card Program and compliance to the Travel Policy. The changes that were implemented in FY19 are below:

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<sup>22</sup> **OIG Note:** We redacted text in several places in this appendix because it is personally identifiable information.

Action	Notable Improvement	Action Taken
Electronic Travel Card Application Process was initiated	<ol style="list-style-type: none"> <li>1. Margin for error was improved, as the automated process has fields that are required.</li> <li>2. The automated process has improved timeliness, reporting, and tracking of applications</li> </ol>	FY2019 (Apr/May)
Travel Card Program Manager	<ol style="list-style-type: none"> <li>1. Having a single person to manage the Travel Card Program in IEA allows the record keeping process to be consistent.</li> <li>2. The Program Manager can develop a process that is consistent with policy and ensure that all employees are compliant</li> <li>3. Documentation and records are located on a "Shared Drive" that is available to the Management and Administration Team</li> </ol>	FY2019 (Apr/May)
Travel Card "Email" Template Created	<ol style="list-style-type: none"> <li>1. The Program Manager designed an email template that provide step-by-step instructions to apply for a Travel Card. (sample email attached). This email is sent to all employees who receive a travel card and the Program Manager does not provide access to the online application process until all steps are completed. The steps include: Travel Card Training, Citi Cardholder Agreement, Travel Charge Card Do's and Don'ts, and the HHS Traveler's Agreement for Government Contractor-Issued Travel Charge Card Users</li> </ol>	FY2019 (Apr/May)
Highlight PSC Training Opportunities	IEA's Travel Program Manager consistently forwards travelers and travel preparers all PSC training opportunities, in addition to sharing travel related emails and tips.	FY2019 (Apr/May)

The corrective action that IEA will take, because of this audit is defined below:

Recommendation	Action	Effective/Completion Date
IEA develop and distribute to staff a quick reference document	In addition to the "Travel Card Template Email" that provides a link to PSC's Travel Card Program, IEA sends travelers and travel preparers the "Creating a Voucher" <a href="#">Job Aid</a> . ACTION: Effective 10/1/21, IEA will send this Job Aid as a refresher to all travelers and preparers on a Quarterly basis.	Eff Oct 1, 2021
Require all staff and supervisors read and sign the HHS Traveler Agreement	This requirement was implemented by IEA in 2014. Employees who have been with IEA, prior to 2014 did not have signed agreements in place. In addition, Invitational travelers are not required to have this type of agreement; however, IEA was cited in the audit for not having this documentation. Invitational Travelers do not access Concur. A Federal employee is their Traveler Preparer for travel authorizations and travel voucher reimbursements.  ACTION: IEA will validate all active Card Holders have a signed HHS Travelers Agreement on file.	Completion date: Oct 31, 2021
Establish and oversight program that ensures approving officials reviewing and signing travel authorizations and	This level of oversight has been in place since at least May/April 2019. All authorizations and vouchers are entered by the traveler or preparer, reviewed,	Completion date: Oct 31, 2021

<p>vouchers only after verifying that the types of expenses claimed are authorized and allowable, the amounts claimed are accurate, and the required receipts are attached to the voucher</p>	<p>and approved by an Analyst in ASFR and finally, reviewed and approved by a member of IEA's Management and Administrative Team.</p> <p>ACTION: Refresher training, using PSC <a href="#">Job Aid</a> "Reviewing and Approving a Travel Document" will be provided to IEA and ASFR's approving official</p>	
<p>Establish and oversight program that ensures Program Coordinators verify that all cardholders take the initial IBA card training course</p>	<p>This process has been effective in IEA since Apr/May 2019</p>	<p>Ongoing requirement, effective Apr/May 2019</p>
<p>Establish and oversight program that ensures Program Coordinators regularly use the online reporting capabilities provided by the servicing bank to monitor for potential travel card misuse and delinquency trends</p>	<p>This level of oversight is already in place and managed by the Office of the Secretary's Travel Program Office. IEA receives and acts on delinquent cards and misuse immediately upon receipt by notifying the employee and/or the supervisor.</p>	<p>Ongoing oversight</p>

IEA's current Management and Administrative Team, all starting on or after March 2019, includes:

Karen Ashton, Executive Officer

[REDACTED]

[REDACTED]

Attachment: IEA's Travel Card Email Template