



U.S. Consumer Product Safety Commission

FY 2014 Travel Program Audit Report

April 21, 2016

**KEARNEY &
COMPANY**

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U.S. CONSUMER PRODUCT SAFETY COMMISSION
BETHESDA, MD 20886

Date: May 4, 2016

TO : Elliot F. Kaye, Chairman
Robert S. Adler, Commissioner
Marietta S. Robinson, Commissioner
Ann Marie Buerkle, Commissioner
Joseph P. Mohorovic, Commissioner

FROM : Christopher W. Dentel, Inspector General

SUBJECT: Audit of the CPSC's Travel Card Program

The Government Charge Card Abuse Prevention Act of 2012 reinforces efforts to prevent waste, fraud, and abuse in Government charge card programs. The Office of Management and Budget (OMB) issued Circular A-123, Appendix B, *Improving the Management of Government Charge Card Programs* to require agencies to establish and maintain internal controls for Government-wide charge cards.

In relevant part, the Charge Card Abuse Prevention Act requires that the CPSC OIG conduct periodic audits or reviews of the CPSC's charge card programs.

The CPSC OIG retained the services of Kearney & Company, P.C. (Kearney), an external audit firm, to conduct a performance audit of the CPSC's design and operational effectiveness of internal controls over the Travel Program during fiscal year (FY) 2014. Kearney conducted this audit to: 1) assess whether the CPSC has designed and implemented internal controls properly to monitor and manage the use of the travel card and 2) determine whether internal controls are operating effectively to prevent illegal, improper, and/or erroneous transactions. Kearney evaluated the CPSC's compliance with OMB Circular A-123, Appendix B requirements and tested the design and operational effectiveness of internal controls over the use of individually billed accounts (IBA) and charges to the CPSC's centrally billed account (CBA). Based on the audit procedures designed and executed, Kearney concluded that although the CPSC had made great strides in regards to compliance and internal control over its Travel Program, exceptions were noted related to adherence to travel policies and procedures and an inadequate level of control for IBAs and the CBA.

In connection with the contract, we reviewed Kearney's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the matters contained in the report. Kearney is responsible for the attached report. However, our review disclosed no instances where Kearney did not comply, in all material respects, with generally accepted government auditing standards.

After the close of the contract performance period, CPSC's management provided a revised management response to one of the findings. This response is included as an attachment to this letter. The response was not audited by Kearney or this office and is not a portion of Kearney's audit report.

If you have any questions please feel free to contact me.


CHRISTOPHER W. DENTEL
Inspector General

Attachments:

1. Audit Report
2. E-mail Containing Revised Management Response

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1. EXECUTIVE SUMMARY

1.1 Background

Enacted on October 5, 2012, the Government Charge Card Abuse Prevention Act of 2012 reinforces efforts to prevent waste, fraud, and abuse in Government charge card programs. The Office of Management and Budget (OMB) issued Circular A-123, Appendix B, *Improving the Management of Government Charge Card Programs* to require agencies to establish and maintain internal controls for Government-wide charge cards.

The United States Consumer Product Safety Commission (CPSC) Office of Inspector General (OIG) engaged Kearney & Company, P.C. (Kearney), an external Certified Public Accounting (CPA) firm acting on the OIG's behalf, to conduct an audit of CPSC's design and operational effectiveness of internal controls over the Travel Program during fiscal year (FY) 2014.

Results of Evaluation and Findings

Kearney conducted this audit to: 1) assess whether the CPSC has designed and implemented internal controls properly to monitor and manage the use of the travel card and 2) determine whether internal controls are operating effectively to prevent illegal, improper, and/or erroneous transactions. Kearney evaluated the CPSC's compliance with OMB Circular A-123, Appendix B requirements and tested the design and operational effectiveness of internal controls over the use of individually billed accounts (IBA) and charges to the CPSC's centrally billed account (CBA). Based on the audit procedures designed and executed, Kearney concludes that although the CPSC has made great strides in regards to compliance and internal control over its Travel Program, exceptions were noted related to adherence to travel policies and procedures and an inadequate level of control for IBAs and the CBA. See *Section 3. RESULTS AND FINDINGS* for additional detail.

2. INTRODUCTION

2.1 Project Background

The CPSC's Financial Services Division is responsible for the management and administration of the agencies' Travel Program. This includes establishing internal controls, creating policies and procedures, and monitoring the Travel Program in a manner consistent with OMB Circular A-123, Appendix B.

The CPSC's Travel Program consists of IBAs and a CBA. The IBAs represent the use of Government travel charge cards by individual employees to pay for official Government travel expenses. The CBA allows employees to charge transportation expenses directly to a central account. The Financial Services Division monitors CBA activity monthly. IBAs, by their very nature, are subject to a higher risk of improper use than is the CBA; thus, internal controls for the IBAs should be stronger than those of the CBA.

OMB Circular A-123, Appendix B also requires agencies to establish, develop, maintain, and report on the following topics related to the Government travel charge card:

- Charge Card Management Plan
- Training
- Risk Management
- Performance Metrics
- Credit Worthiness
- Refund Management.

2.2 Audit Objectives

The purpose of this audit was to provide an evaluation over the CPSC's Travel Program. The primary objective of the audit was to ascertain the CPSC's design and operational effectiveness of internal controls to monitor and manage the use of the travel card to prevent illegal, improper, and/or erroneous transactions.

This audit and the resulting report should provide sufficient findings and recommendations to allow it to serve as:

- An evaluation of the CPSC's Travel Program
- A consistent and understandable mechanism for reporting the results of the audit in accordance with the Government Accountability Office's (GAO) 2011 revision of *Government Auditing Standards* (GAS)
- Recommendations that the CPSC can follow in improving its Travel Program.

2.3 Audit Scope

This audit covers the FY 2014 (October 1, 2013 – September 30, 2014) program for the CPSC's Travel Program. The scope of this audit included: 1) IBAs; 2) CBA; 3) design and operational effectiveness of controls associated with IBAs and the CBA; and 4) OMB Circular A-123, Appendix B compliance requirements. Kearney conducted the work from April 2015 through April 2016 at the CPSC's Headquarters in Bethesda, MD.

2.4 Audit Standards

As stated previously, Kearney planned and performed this audit in accordance with GAO's 2011 revision of GAS. Those standards required us to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions. Sufficiency and appropriateness of evidence needed and tests of evidence varied based on the objectives, findings, and conclusions. Kearney designed the audit to assess CPSC's Travel Program design and operational effectiveness of internal controls and compliance with OMB Circular A-123, Appendix B requirements.

3. RESULTS AND FINDINGS

3.1 Inadequate Documentation, Training, Delegation, and Control in CPSC's Travel Program with Respect to IBAs

The CPSC has developed policies, procedures, and directives governing its Travel Program, as well as established an underlying set of Standard Operating Procedures (SOP). However, Kearney identified the following control deficiencies in CPSC's Travel Program; outlined below.

Notification of Finding

Inadequate Documentation, Training, Delegation, and Control in CPSC's Travel Program with Respect to IBAs

The CPSC lacks elements of control in the management and administration of its Travel Program with respect to IBAs. During our audit, we cited lack of training for authorizing and approving officials. Specifically, we noted that some approving officials did not attend separate training and only complete training if they are a cardholder. However, we were able to substantiate the training completed by cardholders.

Out of a sample of 45 items, chosen randomly from the population of 1779 IBA travel transactions during FY 2014, the CPSC was unable to provide adequate evidence to support:

- Authorization of travel prior to travel initiation (five instances)
 - Inadequate evidence that the travel authorizing official had appropriate backup authority (one instance)
 - A travel authorization document was not provided (three instances)
 - The GovTrip Approval Routing History indicated the travel was authorized; however, it does not identify the authorizing official (one instance)
- Approval for travel expenses claimed on travel vouchers (10 instances)
 - Inadequate evidence that the travel voucher approving official had appropriate back-up authority (six instances)
 - Travel vouchers were not provided (one instance)
 - The GovTrip Approval Routing History indicates the travel voucher approval; however, it does not identify the approving official (one instance)
 - Travel voucher provided was an "E2" system document, not a "GovTrip" document. Therefore, it could not be a CPSC-prepared document. No record of CPSC reimbursement between agencies was provided (two instances)
- For sample charge amounts (receipts greater than \$75 or where otherwise required), receipts were not provided (five instances).

Additionally, we identified three instances where a single employee was processing travel arrangements and/or claiming expenses outside of CPSC's control through the E2 system (of

another agency), not GovTrip. We determined that the travel documentation provided was from the E2 system; CPSC Financial Services Division personnel explained that these instances involved a single traveler who is a CPSC employee working abroad (China) in a Department of State facility and traveling periodically throughout China for business purposes. The following summarizes the documentation provided, for this individual traveler and the three separate unique trips:

- For one trip, no authorization, voucher, or receipts could be provided
- For two trips, an authorization was not provided; however, an E2 travel voucher was provided and no receipts were provided.

Accordingly, for these three trips, Kearney could not determine whether the CPSC:

- Appropriately authorized travel prior to initiation
- Properly reviewed/approved expenses claimed
- Ensured expenses claimed were supported by required receipts
- Approved expenses claimed for employee reimbursement
- Properly reimbursed the Department of State for expenses incurred by the CPSC employee; and
- Determined whether travel expenses claimed were appropriate/allowable.

Recommendation

Kearney recommends that the CPSC identify and formalize all internal controls embedded in its Travel Program. This includes the design and implementation or enhancement of existing controls for:

- Designing, developing, and implementing training for travel authorizing and travel voucher approving officials;
- Enhancing documentation associated with delegation of authority and designation of personnel for the authorization, approval, and certification of travel functions carried out; and
- Retention and control over documentation supporting performance of internal controls and documentation associated with executed travel transactions (e.g., authorizations, vouchers, and receipts).

Management's Response

See **APPENDIX B – MANAGEMENT'S RESPONSE** of this report. We did not audit management's responses; accordingly, we express no conclusion on them.

3.2 Inadequate Documentation, Delegation, and Control of CPSC’s Travel Program with Respect to the CBA

The CPSC utilizes a CBA to serve as a method of payment for common carrier transportation charges. The process is summarized as follows:

1. Traveler charges the cost of transportation directly to the CBA when booking travel arrangements through the GovTrip electronic travel system
2. The Agency Program Coordinator (APC) monitors CBA charges by reviewing and reconciling charges per each monthly account statement
3. Approved monthly account statements are submitted to the Enterprise Service Center (ESC) to process all payments.

Additionally, the CPSC has developed policies and procedures governing the administration and management of its overall Travel Program, as well as SOPs specifically focused on CBA processing. However, Kearney identified control deficiencies in CPSC’s Travel Program; outlined below.

Notification of Finding

Inadequate Documentation, Delegation, and Control of CPSC’s Travel Program with Respect to the CBA

Out of a sample of 45 items, chosen randomly from the population of 2,053 CBA travel transactions in FY 2014, the CPSC was unable to provide adequate evidence to support:

- Authorization of travel prior to travel initiation (five instances)
 - Inadequate evidence that the travel authorizing official had appropriate back-up authority (three instances)
 - Travel authorization was not provided (one instance)
 - Travel authorizing official was not listed on the GovTrip Routing List (one instance)
- Approval for travel expenses claimed on travel vouchers (seven instances)
 - Inadequate evidence that the travel voucher approving official had appropriate back-up authority (five instances)
 - Travel voucher was not provided (one instance)
 - Travel voucher approving official was not listed on the GovTrip Routing List (one instance)
- For sample charge amounts (receipts greater than \$75 or where otherwise required), receipts were not provided and the amount on receipt did not match the sample charge amount (four instances)
 - The amount on receipt did not match sample charge amount (one instance)
 - The receipt was not provided to support the CBA airfare charges (three instances).

Recommendation

Kearney recommends that the CPSC identify and formalize all internal controls embedded in its Travel Program. This includes the design and implementation or enhancement of existing controls for:

- Enhancing documentation associated with delegation of authority and designation of personnel for the authorization, approval, and certification of travel functions carried out; and
- Retaining documentation supporting performance of internal controls and documentation associated with executed travel transactions (e.g., authorizations, vouchers, and receipts).

Management's Response

See **APPENDIX B – MANAGEMENT'S RESPONSE** of this report. We did not audit management's responses; accordingly, we express no conclusion on them.

4. CONCLUSION

In conclusion, the CPSC is partially compliant with OMB Circular A-123, Appendix B. Additionally; the CPSC exhibits significant deficiencies in internal control relative to the Travel Program's IBAs and CBA.

The CPSC has made significant strides in improving its Travel Program since the enactment of the Government Charge Card Abuse Prevention Act of 2012.

Kearney has discussed the findings and recommendations with the CPSC's Travel Program officials and considered their responses before finalizing the notifications of findings and recommendations and issuing this report.

APPENDIX A – ACRONYM LIST

Acronym	Definition
APC	Agency Program Coordinator
CBA	Centrally Billed Account
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPSC	Consumer Product Safety Commission
ESC	Enterprise Services Center
FMFIA	Federal Managers’ Financial Integrity Act of 1982
FY	Fiscal Year
GAO	Government Accountability Office
GAS	Government Auditing Standards
HQ	Headquarters
IBA	Individually Billed Account
Kearney	Kearney & Company, P.C.
OIG	Office of Inspector General
OMB	Office of Management and Budget
SOP	Standard Operating Procedure
U.S.C.	United States Code

APPENDIX B – MANAGEMENT’S RESPONSE**1. Inadequate Documentation, Delegation, and Control of the Consumer Product Safety Commission’s (CPSC) Travel Program with Respect to Individually Billed Accounts (IBA)****Management’s Response**

Not all approvers attended the training for authorizing and approving officials.

We agree to the finding. Beginning May 2016, we will require all authorizing and approving officials to attend training to include onboarding authorizing and approving officials.

Inadequate evidence that the travel authorizing official (authorization and voucher) had appropriate backup authority

We agree to the findings. On May 4, 2015 (period outside of the scope of this audit), the CPSC updated *Directive 0355.1 Delegation of Authority – Travel* to clearly define authorities that can be re-delegated. Upon implementation of E2 Solutions, these authorities were clearly defined and set-up in E2 Solutions. Furthermore, the FMFS documented the initial Approving Officials list both primary and back-up approvers. We also documented all the delegations required by the new Directive as well as all the changes being done in the system in order to provide a clear audit trail on the changes being made to the system. We also now require a bi-weekly employee roster list from the EXRM (Resource Management Division at CPSC) as a basis for validating positions before changes are made to E2 Solutions.

Findings on a single employee for the three trips taken while on permanent change of station as follows:

- A travel authorization document was not provided (three instances).
- Travel vouchers were not provided (one instance)
- Travel Voucher provided was an "E2" system document, not a "GovTrip" document. Therefore could not be a CPSC prepared document. No record of CPSC reimbursement between agencies was provided (two instances).
- For sample charge amounts (receipts greater than \$75 or where otherwise required), receipts were not provided (2 for JG)
- Additionally, we identified three instances where a single employee was processing travel arrangements and/or claiming expenses outside of CPSC’s control, through the E2 system, not GovTrip. We determined the travel documentation provided, was from the E2 system, and the CPSC Financial Services Division personnel explained, that they were all involving one single traveler who is a CPSC employee, who works abroad (China) in a Department of State facility and travels periodically throughout China for business purposes. (1) For one of the trips, no authorization, voucher, or receipts could be provided (2) For two of the trips, an authorization was not provided; however, an E2 travel voucher was provided and no receipts were provided.

- Accordingly, for these three trips, we could not determine if: (1) CPSC appropriately authorized travel prior to initiation (2) CPSC properly reviewed/approved expenses claimed (3) CPSC ensured expenses claimed were supported by required receipts (4) CPSC approved expenses claimed for employee reimbursement (5) CPSC properly reimbursed the Department of State for expenses incurred by the CPSC employee; and (6) Travel expenses claimed were appropriate/allowable.

We agree to the findings. These findings pertain to an employee who was on a permanent change of station and was based in China. The employee used his Travel Charged Card issued by CPSC while on travel authorization executed using the Department of State electronic travel system for which the Department of State obtained reimbursement from the CPSC. Beginning May 2016, the FMFS will issue a memo to EXIP to direct the PCS employee/s to use the CPSC E2 Solution for all travel related transactions after arriving at their PCS destination.

The GovTrip Approval Routing indicates the travel was authorized, however does not identify the authorizing official for both authorization and voucher (one instance).

We agree to the findings. We no longer have access to the GovTrip system since August 1, 2015 and the CPSC relied on the ESC (shared service provider) to locate the supporting documents using a bridge program called OBIEE. The CPSC now uses E2 Solutions where approval routings are easily obtainable.

For sample charge amounts (receipts greater than \$75 or where otherwise required), receipts were not provided (three instances).

We agree to the findings. We no longer have access to the GovTrip system since August 1, 2015 and the CPSC relied on the ESC (shared service provider) to locate the supporting documents using a bridge program called OBIEE. The CPSC now uses E2 Solutions where supporting documentation such as receipts over \$75 and air itineraries/invoices are easily obtainable

2. Inadequate Documentation, Delegation, and Control of CPSC's Travel Program with Respect to the Centrally Billed Account (CBA)

Management's Response

Inadequate evidence that the travel authorizing official had appropriate backup authority for authorization and voucher (three instances) and inadequate evidence that the travel voucher approving official had appropriate backup authority (two instances). Travel authorizing official was not listed on the GovTrip Routing List (one instance) and Travel voucher approving official was not listed on the GovTrip Routing List (one instance).

We agree to the findings. On May 4, 2015 (period outside of the scope of this audit), the CPSC updated *Directive 0355.1 Delegation of Authority – Travel* to clearly define authorities that can be re-delegated. Upon implementation of E2 Solutions, these authorities were clearly defined and set-up in E2 Solutions. Furthermore, the FMFS documented the initial Approving Officials list both primary and back-up approvers. We also documented all the delegations required by the new Directive as

well as all the changes being done in the system in order to provide a clear audit trail on the changes being made to the system. We also now require a bi-weekly employee roster list from the EXRM (Resource Management Division at CPSC) as a basis for validating positions before changes are made to E2 Solutions.

Travel Authorization and Voucher was not provided (one instance)

We agree to the findings. We no longer have access to the GovTrip system since August 1, 2015 and the CPSC relied on the ESC (shared service provider) to locate the supporting documents using a bridge program called OBIEE. The CPSC now uses E2 Solutions where travel authorizations and vouchers are easily obtainable.

Receipts greater than \$75, (1) The amount on receipt did not match sample charge amount (one instance) and (2) The receipt was not provided to support the CBA airfare charges (three instances)

We agree to the findings. We no longer have access to the GovTrip systems since August 1, 2015 and the CPSC relied on the ESC (shared service provider) to locate the supporting documents using a bridge program called OBIEE. The CPSC now uses E2 Solutions where supporting documentation such as receipts over \$75 and air itineraries/invoices are easily obtainable.

APPENDIX C – EVALUATION AGAINST 2014 GOVERNMENT ACCOUNTABILITY OFFICE’S (GAO) GREEN BOOK REQUIREMENTS

Purpose: To compare the Travel Program internal control system to the requirements of the 2014 GAO Green Book.

Source: Kearney & Company, P.C. (Kearney)

Scope/Subject: Kearney evaluated the current internal control environment against the requirements of the 2014 GAO Green Book and provided the results in our report.

Conclusion: Principles 4 and 12 were noted as ineffective.

Background

Per the Foreword of the 2014 GAO Green Book:

“A key factor in improving accountability in achieving an entity’s mission is to implement an effective internal control system. An effective internal control system helps an entity adapt to shifting environments, evolving demands, changing risks, and new priorities. As programs change and entities strive to improve operational processes and implement new technology, management continually evaluates its internal control system so that it is effective and updated when necessary.”

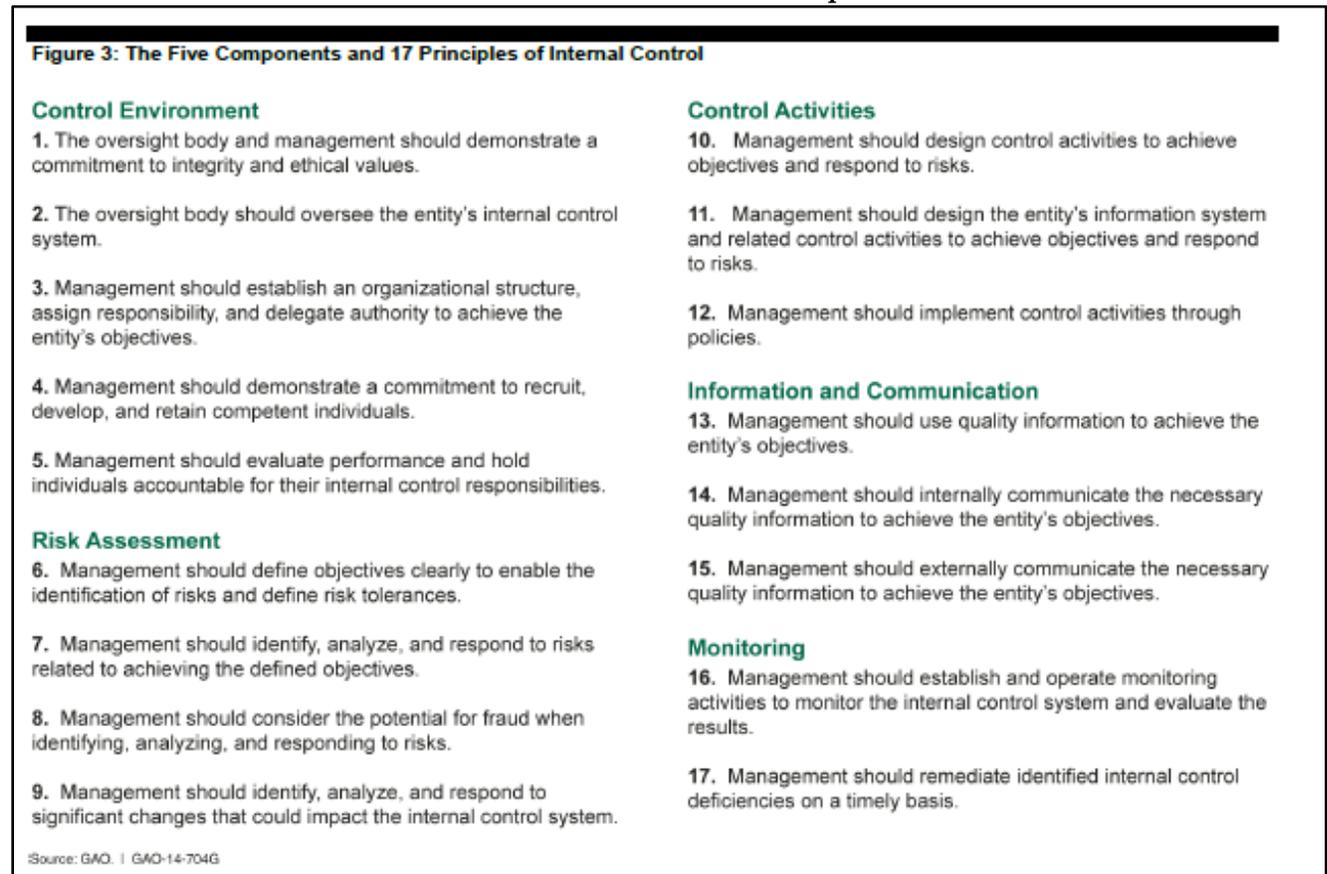
Section 3512 (c) and (d) of Title 31 of the United States Code (U.S.C.) (commonly known as the Federal Managers’ Financial Integrity Act [FMFIA]) requires the Comptroller General to issue standards for internal control in the Federal Government. *Standards for Internal Control in the Federal Government* (known as the Green Book) provide the overall framework for establishing and maintaining an effective internal control system.

Office of Management and Budget (OMB) Circular No. A-123 provides specific requirements for assessing and reporting on controls in the Federal Government. The term “internal control” in this document covers all aspects of an entity’s objectives (i.e., operations, reporting, and compliance). The Green Book may also be adopted by state, local, and quasi-governmental entities, as well as not-for-profit organizations, as a framework for an internal control system. Management of an entity determines how to appropriately adapt the standards presented in the Green Book as a framework for the entity based on applicable laws and regulations.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) updated its internal control guidance in 2013 with the issuance of a revised Internal Control – Integrated Framework. COSO introduced the concept of principles related to the five components of internal control. The Green Book adapts these principles for a Government environment.

The 2014 GAO Green Book Overview Component, Principle 2, Attribute 5 (OV2.05) states: “The 17 principles support the effective design, implementation, and operation of the associated components and represent requirements necessary to establish an effective internal control system.” In addition, OV2.06 states: “In general, all components and principles are relevant for establishing an effective internal control system... In addition to principle requirements, the Green Book contains documentation requirements.” It is noted that the failure of any one principle on a comparison basis, would render the entire control system of the Travel Program ineffective from the standpoint of the 2014 GAO Green Book.

The 2014 GAO Green Book Principles



Procedure

We evaluated the internal control system for the Travel Program against the 2014 Green Book using the evidence we gathered during our regular procedures.

Results

With regards to Principles 1 through 3, 5 through 11, and 13 through 17, we noted that CPSC “Demonstrates Readiness” for the requirements of the 2014 GAO Green Book. With regard to Principle 4, CPSC does not require its IBA approvers to take training. With regard to Principle 12, we noted that there were instances of approval and authorizations for travel that could not be evidenced from both the centrally billed account (CBA) and the individually billed accounts (IBA), which speaks to ineffective control activities.

Control Component	Control Principle	Readiness Level
Control Environment	1. Demonstrate Commitment to Integrity and Ethical values	Demonstrates Readiness
Control Environment	2. Exercise Oversight Responsibility	Demonstrates Readiness
Control Environment	3. Establish Structure, Responsibility and Authority	Demonstrates Readiness
Control Environment	4. Demonstrate Commitment to Competence	Demonstrates Partial Readiness
Control Environment	5. Enforce Accountability	Demonstrates Readiness
Risk Assessment	6. Define Objectives and Risk Tolerances	Demonstrates Readiness
Risk Assessment	7. Identify, Analyze, and Respond to Risks	Demonstrates Readiness
Risk Assessment	8. Assess Fraud Risk	Demonstrates Readiness
Risk Assessment	9. Identify, Analyze, and Respond to Change	Demonstrates Readiness
Control Activities	10. Design Control Activities	Demonstrates Readiness
Control Activities	11. Design Activities for the Information System	Demonstrates Readiness
Control Activities	12. Implement Control Activities	Demonstrates Partial Readiness
Information and Communication	13. Use Quality Information	Demonstrates Readiness
Information and Communication	14. Communicate Internally	Demonstrates Readiness
Information and Communication	15. Communicate Externally	Demonstrates Readiness
Monitoring	16. Perform Monitoring Activities	Demonstrates Readiness
Monitoring	17. Evaluate Issues and Remediate Deficiencies	Demonstrates Readiness

From: Susi, Priscila

Sent: Thursday, April 28, 2016 10:44 AM

To: Murphy, Leeann; Fola Ojumu ([REDACTED]); Ryan Patalune ([REDACTED])

Subject: Travel Audit - Management Comment Change

All,

I would like to request if we can change the management response below:

FROM:

Beginning May 2016, the FMFS will issue a memo to EXIP to direct the PCS employee/s to use the CPSC E2 Solution for all travel related transactions after arriving at their PCS destination.

TO:

The FMFS will work with EXIP in establishing a written Standard Operating Procedure on all travel related transactions for CPSC employee/s after arriving at their PCS destination.

Thanks,



Priscila I. Susi

U.S. Consumer Product Safety Commission

Division of Financial Services

