



AUDIT REPORT

Government Publishing Office Telework Program



Report Number 24-03

March 15, 2024

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**OFFICE of the
INSPECTOR GENERAL**
U.S. GOVERNMENT PUBLISHING OFFICE

MEMORANDUM
OIG-24-016

Date:
March 15, 2024

To:
Director, U.S. Government Publishing Office

From:
Inspector General

Subject:
Audit Report: Government Publishing Office Telework Program, Report Number 24-03

The U.S. Government Publishing Office (GPO) Office of the Inspector General conducted an audit of the GPO Telework Program, Project Number A-2023-001. Our objective was to determine if management has effective controls over the telework program, and if there are opportunities for cost savings and improvements to the telework program.

We reported two findings and nine recommendations to improve oversight and management of the telework and transit benefits programs. Management agreed with the findings and recommendations. We made no substantive changes to the final report, from the draft, based on Management's comments. We included a summary and analysis of Management's comments on page 26, and they are included in their entirety in Appendix G. The corrective actions taken and planned should resolve the issues identified in the report.

We appreciate the cooperation provided by your staff. If you have any questions or need additional information, please do not hesitate to contact Lori Lau Dillard, Assistant Inspector General for Audit at (202) 288-4458.

A handwritten signature in black ink that reads "Nathan J. Deahl".

NATHAN J. DEAHL
Inspector General

RESULTS IN BRIEF

What We Did

The Office of the Inspector General conducted an audit of the U.S. Government Publishing Office (GPO) Telework Program. Our objective was to determine if management has effective controls over the telework program, and if there are opportunities for cost savings and improvements to the telework program.

In the wake of the pandemic, GPO was one of the first Federal agencies to implement a full-time telework and remote work policy in June 2021. The telework program offers GPO employees the ability to work at home or other approved locations away from their official duty stations. This enabled GPO to close 12 regional offices. Following regional office closures, GPO has four official worksites located in Pueblo, CO; Washington, D.C.; Laurel, MD; and Stennis, MS.

We analyzed two groups of employees participating in the telework program. The first group, “teleworkers”, was comprised of full-time, routine, and situational teleworkers. The second group was “remote workers” who were assigned to pay localities outside the locality pay areas of GPO’s official worksites.

What We Recommend

We made nine recommendations to address locality pay overpayments; excess transit benefits distributed; missing elements in the transit benefits agreement form; policies and procedures for the telework and transit benefits programs; information sharing between program offices; assessing opportunities to use technology to manage the telework and transit benefits programs; mandatory training and annual transit benefits recertification enforcement.

What We Found

Finding 1. Telework Program – In our sample of 349 teleworkers and remote workers, management did not always ensure that they met policy requirements prior to teleworking. We found that 93 of 242 (38 percent) teleworkers, and 14 of 107 (13 percent) remote workers, did not meet all the requirements. Specifically, we identified five remote workers who were not assigned the correct pay locality. In addition, 32 teleworkers and four remote workers did not update their transit benefits to reflect changes to their approved telework schedules. Lastly, teleworkers and remote workers did not always have an approved telework agreement, take the required telework training, or meet performance standards to be eligible for remote work.

These conditions occurred because the telework program had insufficient controls and oversight to detect (1) changes in official duty stations and commuting needs; (2) missing and/or incomplete information; and (3) changes in remote work eligibility. Consequently, during the audit periods under review, GPO paid an estimated \$27,367 in excess locality pay and \$138,124 in excess transit benefits for teleworkers and remote workers.

Finding 2. Transit Benefits Program – Management did not have adequate controls over its transit benefits program which distributes over \$1.2 million in transit subsidies to its employees each year. Specifically, we found the transit program needs improved supervisory oversight and records management. These issues were due, in part, to insufficient oversight and management. Until weaknesses identified in this report are addressed, the transit benefits program will be impacted by uncertainties about whether only eligible GPO employees are receiving the subsidy benefits, whether transit benefits data is complete and accurate, or whether there is proper supervision over the program.

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INTRODUCTION

Objective

This report presents the results of our self-initiated audit of the GPO Telework Program (Project Number A-2023-01). Our objective was to determine if management has effective controls over the telework program, and if there are opportunities for cost savings and improvements to the program. See [Appendix A](#) for additional information about this audit.

Background

GPO provides a critical service to the American public by producing and distributing information products for all three branches of the Government, including official publications of Congress and the White House, U.S. passports for the Department of State, and official publications of other Federal agencies. Accordingly, GPO recognizes the importance of attracting and retaining an exceptional workforce to meet its mission. GPO reported that productivity increased during the COVID-19 pandemic when maximum use of telework was implemented. Therefore, in the wake of the pandemic, GPO was one of the first Federal agencies to implement a full-time telework and remote work policy for eligible employees.

The telework program offers GPO employees the ability to work at home or other approved locations away from their official duty stations (ODS). This enabled GPO to close 12 regional offices by restructuring the Customer Services business unit into seven regional teams of remote workers who were no longer tied to a physical GPO worksite. Following regional office closures, GPO has four official worksites located in Pueblo, CO; Washington, D.C.; Laurel, MD; and Stennis, MS.

GPO updated and revised its telework program governance in June 2021 with the issuance of Directive 645.19C, *GPO Telework Program*. GPO subsequently issued job aids and mandatory training to assist employees and supervisors with the transition to new telework requirements. In this report, we covered four types of telework schedules authorized in Directive 645.19C:

1. Full-Time - Approved on a full-time basis for an employee who does not typically report to a GPO worksite.
2. Routine - Approved as part of an ongoing and regular schedule for an employee to work at an approved location away from a GPO worksite.
3. Situational - Approved on a case-by-case basis for an employee to work at an approved location away from a GPO worksite.
4. Remote – Approved on a full-time basis for an employee to work 100 percent at a different geographic area outside the locality pay area of GPO’s official worksites.

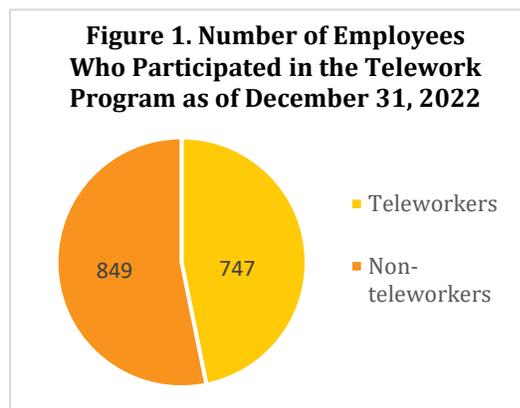
Employees are eligible to participate in the telework program if they meet certain requirements, complete the telework training, and have an approved telework agreement. Eligibility requirements for each employee are as follows:

1. Last performance rating was at least “Fully Successful” or “Meets Expectations;”
2. Employee is not currently on a performance improvement plan and has not been on one within the past six months;
3. No performance-based action is currently pending against the employee;
4. Employee has not been officially disciplined for reviewing, downloading, or exchanging inappropriate material;
5. Employee is not on leave restriction;
6. Employee has not been officially disciplined for being absent without leave for more than five days in a calendar year; and,
7. The employee can work successfully with very limited supervision.

Telework & Remote Work



The Human Capital business unit is responsible for the telework program and designates a Telework Coordinator to manage, monitor, and administer the program. This includes establishing policies, procedures, and guidelines. The Telework Coordinator performs periodic reviews of reports related to the telework program. Employees who are applying for or modifying their telework agreement are responsible for updating transit benefits, completing telework agreements, and taking the required training prior to teleworking.



As of December 31, 2022, GPO had 1,596 employees of which nearly half participated in the telework program (See Figure 1). During calendar year (CY) 2022, 747 teleworkers reported over 909,000 telework hours in GPO’s system of official records of time and attendance. For each pay period, GPO requires all employees to access the official time and attendance system to enter and validate their work and leave hours, and supervisors to certify their employees’ timesheets.

We selected CY 2022 for our analysis because it was the first full year after GPO implemented Directive 645.19C. We analyzed two groups of employees participating in the telework program. The first group, “teleworkers”, was comprised of full-time, routine, and situational teleworkers. For our analysis, we randomly selected 242 teleworkers. The second group was “remote workers” who were 1) designated as remote in the Telework Database; (2) assigned to one of the regional Customer Services teams; or (3) assigned to any pay localities outside the locality pay areas of GPO’s official worksites. We analyzed 107 remote workers who had reported telework hours.

AUDIT RESULTS

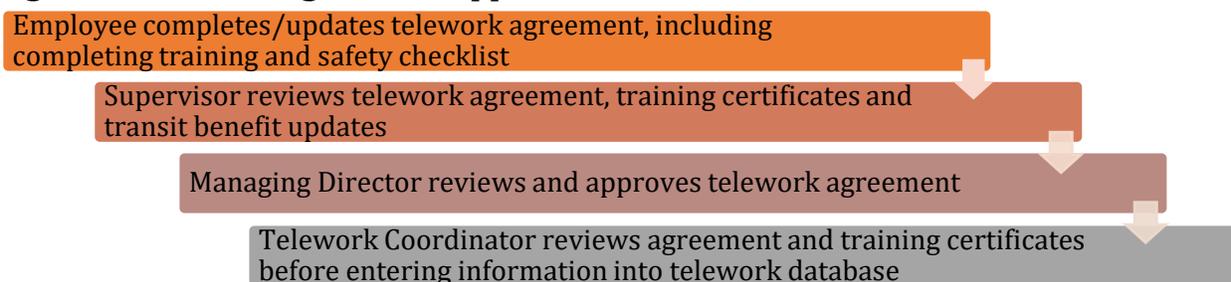
Finding 1. Telework Program

In our sample, we found that 93 of 242 (38 percent) teleworkers, and 14 of 107 (13 percent) remote workers, did not meet all the requirements in Directive 645.19C prior to teleworking. Specifically, our analysis identified:

- Five remote workers¹ were not assigned the correct pay locality, resulting in salary overpayments of about \$27,367 during calendar years 2022 and 2023.
- Thirty-two of 242 teleworkers (13 percent) and four of 107 remote workers (4 percent) did not update their transit benefits to reflect changes to their approved telework schedules, resulting in about \$138,124 in excess transit benefits distributed between July 2021 and August 2023.
- Fifty teleworkers and five remote workers did not have an approved telework agreement, were missing approvals, or the approval took place after they started teleworking.
- Twenty-eight teleworkers and nine remote workers did not take the required telework training. In addition, five teleworkers and four remote workers completed training from 2 days to 8 months after their supervisors approved their telework agreements.
- One remote worker did not meet performance standards to be eligible for remote work.

According to Directive 645.19C, to be eligible to telework or work remotely, an employee must complete a telework agreement and have it approved by their supervisor and managing director, as illustrated in Figure 2. The approved telework agreement must then be sent to the Telework Coordinator for review and processing. The employee must also complete the telework training prior to submitting their agreement to their supervisor for approval. Directive 645.19C also requires that teleworkers and remote workers who participate in the transit benefits program update their transit agreements based on changes to their telework schedules. Lastly, the employee’s last performance rating of record must be at least “Fully Successful” or “Meets Expectations.”

Figure 2. Telework Agreement Approval Process



Source: GPO Directive 645.19C, GPO Telework Program.

¹ One remote worker was not properly designated as remote by GPO and was therefore included in the teleworker random sample. For our assessment of locality pay, this employee is referred to as a remote worker (“Remote Worker #3” in Figure 3). In other areas of the report, they are left in the teleworker sample.

Incorrect Locality Pay

We identified five remote workers whose pay localities were not aligned with their assigned ODS, resulting in approximately \$27,367 in incorrect locality pay. We obtained the ODS from each of the 107 remote workers and compared their information to the GPO-assigned locality pay rates. See Figure 3 for our analysis of the five remote workers' ODS and GPO-assigned locality pay rates.

Figure 3. Remote Workers' Official Duty Stations and Paid Localities

<p>Remote Worker 1 ODS Location - Pittston, PA Paid Locality - Washington, DC</p>	<ul style="list-style-type: none"> • This employee was hired in June 2022 and has worked remotely from Pennsylvania ("Rest of US" locality). Human Capital assigned the employee to the Washington, DC, pay locality. • Salary overpayment: \$16,605
<p>Remote Worker 2 ODS Location - Mays Landing, NJ Paid Locality - Washington, DC</p>	<ul style="list-style-type: none"> • This employee was reassigned to a new business unit in June 2023, but remained working remotely from their home in New Jersey (Philadelphia, PA, locality). Human Capital assigned the employee to the Washington, DC, pay locality in June 2023. • Salary overpayment: \$2,507
<p>Remote Worker 3 ODS Location - Hampton, VA Paid Locality - Washington, DC</p>	<ul style="list-style-type: none"> • This employee was hired in November 2022 as a remote employee, working from their home in Virginia (Virginia Beach, VA, locality). Human Capital assigned the employee to the Washington, DC, pay locality. • Salary overpayment: \$3,691
<p>Remote Worker 4 ODS Location - Columbus, OH Paid Locality - Atlanta, GA</p>	<ul style="list-style-type: none"> • This employee has lived and worked remotely from Ohio (Columbus, OH, locality). They were reassigned to the Customer Services Atlanta, GA, regional team in February 2022. Human Capital assigned the employee to the Atlanta, GA, pay locality. • Salary overpayment: \$3,053
<p>Remote Worker 5 ODS Location - Stuart, FL Paid Locality - Philadelphia, PA</p>	<ul style="list-style-type: none"> • This employee relocated to Florida (Miami, FL, locality) from the Philadelphia, PA, locality in March 2023. However, Human Capital did not update this employee's new pay locality to reflect the relocation. • Salary overpayment: \$1,512

Source: OIG analysis of GPO's telework database, Human Capital information, and employee-provided information.

The Office of Personnel Management's (OPM) *2021 Guide to Telework and Remote Work in the Federal Government* states that locality pay is determined based on the employee's ODS. Federal regulations² state that for employees covered by a telework agreement, their ODS is their regular worksite if they are scheduled to work at that site for at least two days each

² 5 CFR § 531.605(d)(1), *Determining an employee's official worksite*. As a Legislative Branch Agency, GPO is not legally subject to the totality of Title 5 to include this section. However, GPO voluntarily incorporates these standards into Directive 645.19C.

pay period. For GPO teleworkers, the official worksites are in Pueblo, CO; Washington, D.C.; Laurel, MD; and Stennis, MS. For GPO remote workers, their ODS is a worksite located at a different geographic area outside the locality pay area of GPO's four official worksites. Based on the application of OPM guidance and Federal regulations on GPO and employee-provided-information, we calculated locality pay by using OPM pay tables to look up each remote worker's ODS locality pay rate and GPO-assigned locality pay rate for CYs 2022 and 2023, as appropriate. We calculated the difference between the two locality pay rates for each remote worker and divided the number by 12 to determine the monthly delta. We multiplied the delta amount by the number of months remote workers were assigned the incorrect locality pay rate. As a result, five remote workers received higher locality pay than their ODS locality pay rate, resulting in an estimated \$27,367 in overpayments. As of December 2023, one of the five remote workers has had their locality rate corrected and has agreed to reimburse GPO \$3,691 for their locality overpayments. See [Appendix B](#) for a breakdown of locality pay calculations for the five remote workers.

Transit Benefits Not Aligned with Telework Schedule

We found that 32 teleworkers did not update their transit benefits based on their telework agreements to reflect actual commuting costs. Based on our analysis, these 32 teleworkers received approximately \$126,630 in excess transit benefits over a 2-year period from July 2021 to August 2023 ranging from \$2,268 to \$6,227. As shown in Figure 4, Directive 645.19C requires that teleworkers and remote workers who participate in the transit benefits program update their transit agreements based on changes to their telework schedules.

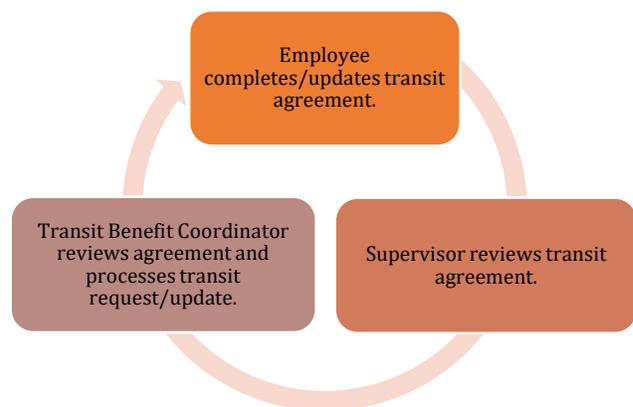
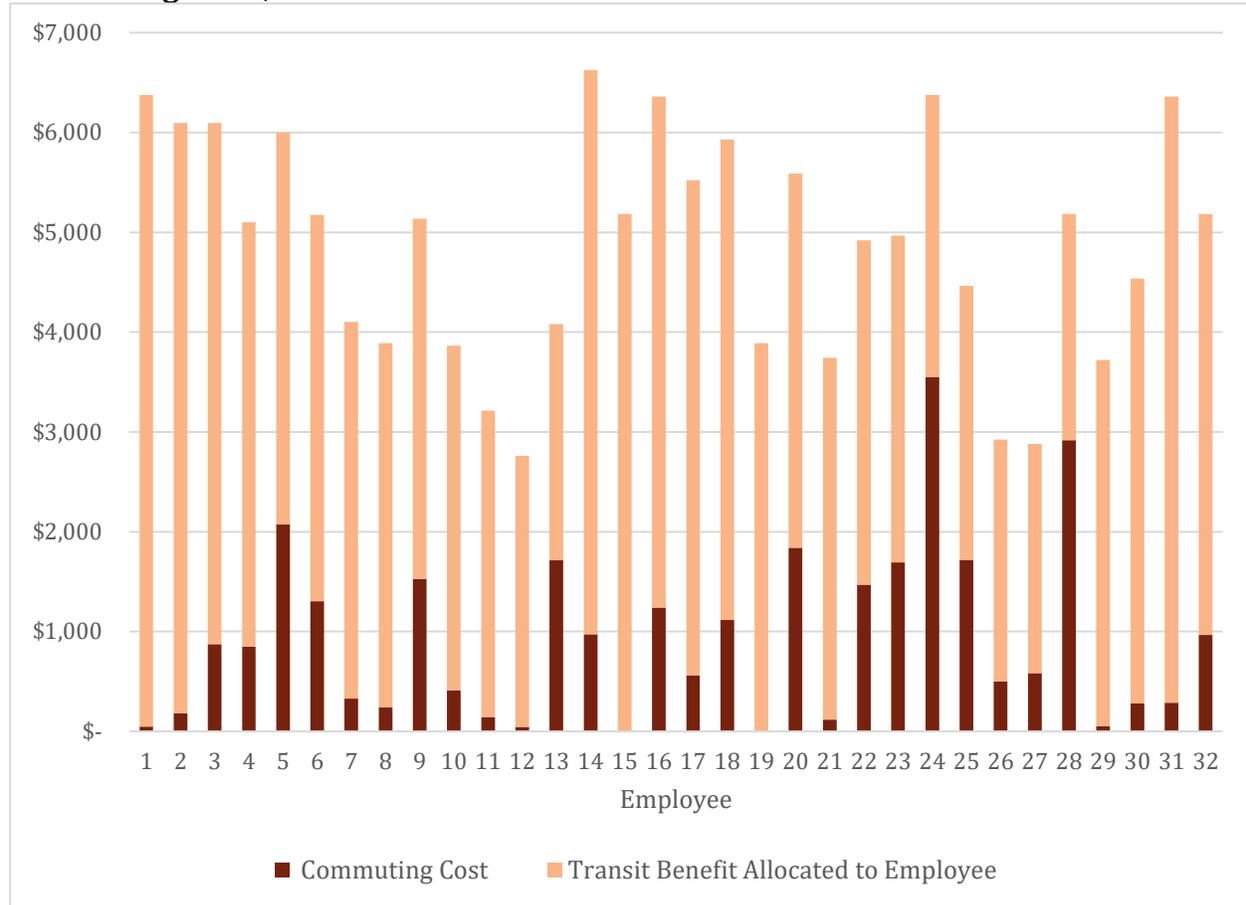


Figure 4. Transit Application Process

We calculated each teleworker's commuting cost by calculating the number of days they charged time to the "regular base pay" time code in GPO's time and attendance system, indicating that they reported to the office that day. This was then multiplied by their estimated daily commuting cost. [Figure 5](#) below shows how much each teleworker was allocated in transit benefits, compared to how much they should have received based on their commuting costs for the same period. See [Appendix C](#) for a breakdown of transit benefits calculations by teleworkers.

Figure 5. Comparison of Transit Benefits Allocated to Employees to Actual Commuting Costs, 2021-2023



Source: OIG calculations based on GPO time and attendance system timesheet reports and estimated commuting costs. See [Appendix C](#).

We also found that 4 out of 107 remote workers were receiving transit benefits as of August 2023, ranging from a monthly benefit amount of \$104 to \$265. Of the four remote workers, two had requested that the Transit Benefits Office cancel their transit benefits in 2022 because they were no longer needed. According to the Transit Benefits Coordinator, they cannot remove an employee’s transit benefits unless they receive notification from the employee. However, documentation provided by two remote workers showed that they had notified the Transit Benefits Office in 2022. In total, \$11,494 in unnecessary transit benefits was allocated to these four remote workers since they started working remotely 8 to 24 months prior to August 2023. See [Appendix C](#) for a breakdown of transit benefits calculations.

The coordination between the Telework and Transit Benefits Offices needs improvement to better inform the Transit Benefits Office when changes or corrections are needed. According to the Transit Benefits Coordinator, they did not receive notifications when telework agreements were updated. In addition, some supervisors stated they did not know that they were responsible for reviewing and approving transit benefits, and

therefore enabled teleworkers and remote workers to continue collecting transit benefits when those benefits were not needed.

We also observed that the transit application form was missing key elements to help ensure that requested transit benefits align with telework schedules. For example, the transit form does not require the employee to provide the number of days they are scheduled to be in the office. In addition, the form does not include the commuting cost breakdown, it only includes the starting and ending point of the commute and the total monthly cost. See [Appendix D](#) for a copy of the current transit benefits form.

By not ensuring employees aligned their transit benefits with telework schedules, GPO distributed about \$138,124 in excess transit benefits to employees over a 2-year period from July 2021 to August 2023. We recognized that the Washington, D.C., metro system is designed to return unused transit benefits funds at the end of each monthly cycle to Federal agencies. This is not the case for commuter rail and other transit providers because these providers require employees to manually cancel or suspend their transit purchase prior to a pre-determined deadline. For this report, we did not assess the accuracy of the refunds because the refund process does not reduce or prevent the distribution of excess transit benefits.

Telework Agreements Not in Place

We found that 50 of 242 teleworkers either did not have a telework agreement in place, were missing approvals, or the approval took place after they started teleworking. Of the 50 teleworkers, 17 were congressional detailees whom the Telework Program Office had not required to submit telework agreements. Congressional detailees are GPO employees who have been assigned to Congress to assist in their printing needs.

We also found one employee recorded 76 telework hours in GPO's time and attendance system in July 2022 even though their telework agreement was terminated as of March 1, 2022, due to job performance issues. Although the said employee's supervisor certified their timesheets, the supervisor informed us that they believed the telework hours were charged by mistake. The supervisor could not provide any documentation of the error nor directed their employee to correct the telework hours to reflect the appropriate time and attendance code.

Additionally, five remote workers did not have telework agreements on file with the Telework Program Office, two of which have since separated from GPO in April 2023. The remaining three remote workers have been working remotely full-time since they were hired in October 2022 in Orlando, FL; Richmond Hill, GA; and McGregor, TX. All three remote workers have the same supervisor and were hired as part of the Recent Graduate Program.

In October 2023, GPO implemented a Telework Dashboard, which automated the process for the submission and approval of telework agreements. While the implementation of the dashboard is a promising first step, GPO will still need to ensure that there are monitoring

controls in place to track, reconcile, and disseminate information to appropriate internal stakeholders across the Agency.

Training Not Completed

We found 28 teleworkers and nine remote workers did not complete the required training, as of March 2023. In addition, five teleworkers and four remote workers completed training from 2 days to 8 months after their supervisors approved their telework agreements. Despite this, these nine teleworkers and remote workers checked the box on the telework agreement stating that they had completed the training (see an example shown in Figure 6 below), and their supervisors approved the agreement without verifying that the training had been completed.

Figure 6. Teleworker Assertion in Approved Telework Agreement



Source: Approved telework agreement of sampled employees.

Job Performance Not Acceptable

We found that one remote worker received an unacceptable performance rating in fiscal year 2022; however, they continued to work remotely. According to GPO's Employee Relations, unlike with teleworkers, there is no procedure for what actions to take when a remote worker receives an unacceptable performance rating. However, we found that Directive 645.19C, §13e(2), *Notice of Suspension or Termination of Agreements*, states that GPO can terminate a telework agreement for remote workers due to conduct or performance reasons; however, remote workers must receive six months' notice prior to the termination of the agreement.

Why Did It Occur

These conditions occurred because the telework program had insufficient controls and oversight to detect (1) changes in official duty stations and commuting needs; (2) required information and actions that are missing and/or incomplete per Directive 645.19C; and (3) changes in remote work eligibility based on inadequate performance evaluations. Consequently, in the sample we reviewed, GPO paid an estimated \$27,367 in excess locality pay and \$138,124 in excess transit benefits for teleworkers and remote workers.

While GPO describes the roles and responsibilities for the telework program in Directive 645.19C, there currently are no detailed standard operating procedures for the Agency's program offices (e.g., telework, transit benefits, and time and attendance) that have operational interests in telework activities. Lastly, the Directive does not require information sharing across the said program offices. This would allow, among other things, the Transit Benefits Office to be proactively informed of changes to employee's telework schedules so that their benefit amount can be updated as well.

We acknowledge that GPO has implemented additional steps in April 2023 for the Telework Program Office to perform quarterly telework agreement and monthly duty station locality pay reviews. GPO also implemented an online process for the submission and approval of telework agreements in October 2023. We also recognize that GPO has flexibility in how they establish and implement the telework program. However, we believe increased controls, program oversight, internal information sharing, and automation could help mitigate missing and inaccurate information and improve confidence in the data used to pay locality and transit benefits.

Recommendations for the Director, GPO:

Recommendation 1: Take appropriate actions to remedy the salary overpayments to the remaining four identified remote workers.

Recommendation 2: Update the transit benefits agreement form to include the employee's work schedule, including the number of days the employee plans to be in office and the commuting cost breakdown.

Recommendation 3: Direct Agency's program offices that have operational interests in telework activities to coordinate, develop, and implement detailed standard operating procedures to expand on Directive 645.19C.

Recommendation 4: Assess the Human Capital Dashboard's capabilities to streamline and automate new (or changes to) telework agreements based on personnel changes such as a change in supervisor, official or alternate duty station, position, and employee eligibility.

Recommendation 5: Develop processes to ensure employees and supervisors complete mandatory annual training for the telework program as required.

Recommendation 6: Establish telework policies and procedures for employees who did not receive positive annual performance evaluations to include roles and responsibilities and communication plans to GPO employees.

Finding 2. Transit Benefits Program

During our ongoing audit of the telework program, we identified insufficient internal control over GPO's transit benefits program which distributes over \$1.2 million in transit subsidies to its employees each year. Through observations, interviews, and analysis of transit benefits agreements, we found that the Transit Benefits Office needs improved supervisory oversight and records management. These issues were due, in part, to insufficient oversight and management.

Supervisory Oversight Needs Improvement

Supervisory oversight of the transit benefits program needs improvement. Aside from a weekly email from the Transit Benefits Coordinator to their supervisor communicating the count of employees enrolled or removed from the program, we found no evidence of supervisory reviews conducted on the operation of the program and its employees. Further, Directive 450.3C placed the Transit Benefits Coordinator as the sole administrator of the program to carry out key duties and responsibilities within the transit benefits program including reviewing applications, allocating benefits, and monitoring the program. As a result, the policy does not afford adequate supervision over the program.

For example, during our audit, we found that in addition to enrolling and allocating transit benefits to employee's transit accounts, the Transit Benefits Coordinator also manages the refund process for unused transit benefits. Between April 2022 and July 2023, the Transit Benefits Office received six transit refund checks totaling over \$365,000. In four instances, we noted the transit provider asked the Transit Benefits Coordinator for the payee to whom to make the check payable and a valid mailing address. According to the Transit Benefits Office supervisor, they are not notified when refunds are received nor are they involved in the refund process. The Finance Office is also not aware or notified in advance of when to expect the refund checks or the amount being refunded.

Table 1. Transit Refunds Received between April 2022 and July 2023

Date of Refund Check	Refund Amount
4/12/2022	\$ 123,535.20
9/6/2022	\$ 86,307.68
12/6/2022	\$ 3,658.90
3/1/2023	\$ 81,908.38
3/28/2023	\$ 34,363.25
7/25/2023	\$ 35,556.60

Source: GPO Office of Finance records.

Records Management Needs Improvement

We found that transit benefits records were not always accurate and complete. According to Directive 450.3C, the Transit Benefits Program Office is required to maintain updated employee transit benefit forms and a database to track and review employee transit

benefits monthly against leave reports, separation reports, and parking reports for accuracy and completeness. According to the Transit Benefits Coordinator, they do not receive any such reports.

Of the 349 sampled teleworkers and remote workers reviewed, we identified 80 employees who received transit benefits and found that the Transit Benefits Office did not always properly record, track, and maintain their records. Specifically:

- We compared the August 2023 transit system’s benefit report for GPO to the Transit Benefits Office’s database and found that 14 employees were receiving transit benefits but were not in the Transit Benefits Office’s database.
- We found the Transit Benefits Office regularly made changes to employees’ transit benefits agreements without requiring the employee to submit a new transit benefits application with their supervisor’s approval. As shown in Figure 7, the employee’s transit benefits amounts were changed three times without proper supporting documentation.

Figure 7. Improper Transit Benefits Application Update

I certify that I am eligible for a public transportation fare benefit, will use it for my daily commute to and from work, and will not transfer it to anyone else.

I certify that the monthly transit benefit I am receiving does not exceed my monthly commuting costs.

I certify that my usual monthly commuting costs are \$ ~~136.00~~ / ~~\$130~~ ~~\$136~~ ^{\$170.00}

Source: Employee transit benefits application obtained from Transit Benefits Office.

- We also found that 31 agreements were missing required supervisor approvals.
- We found that transit agreements had not been recertified in over 10 years, dating as far back as 2006 in two cases.
- Further, we noted the annual recertification requirement was removed in Directive 450.3C, *Transit Benefits Program*, when the policy was updated in February 2023. Prior to the said Directive, this requirement was in place in the previous policy issued in March 2017.

Based on our audit, the Managing Director took remedial actions and reinstated the recertification requirement in the Directive in December 2023. However, the Transit Benefits Program Office does not have a mechanism to track and monitor annual compliance.

Absent complete and accurate employee transit information, GPO cannot rely on the information in the transit benefits database to inform them of actual resource requirements to meet its mission needs.

Conclusion

The lack of effective internal controls over the GPO transit benefits program puts the program at a higher risk of error or misappropriation of funds. Federal internal control

standards state that management should design, and document in policy, control activities to respond to risk. We recognized that Federal internal controls standards apply to both large and small entities. As a small entity, GPO may face greater challenges because of its concentration of responsibilities and authorities in the organizational structure. GPO, however, can respond to these challenges by adding additional levels of supervisory review for key operational processes, segregating key duties, and increasing monitoring and reporting requirements. Until weaknesses identified in this report are addressed, the transit benefits program will be impacted by uncertainties about whether only eligible GPO employees are receiving the subsidy benefits, whether transit benefits data is complete and accurate, or whether there is proper supervision over the program.

Recommendation for the Director, GPO:

Recommendation 7: Develop and implement policies and detailed standard operating procedures to establish clear roles and responsibilities for employees and supervisors in the Transit Benefits Office. The procedures should also identify how and when tasks are to be accomplished.

Recommendation 8: Develop procedures to maintain a complete and accurate database of employee transit benefits. Assess and leverage opportunities to incorporate automation to improve efficiencies in processes.

Recommendation 9: Develop processes to ensure that employees recertify their transit benefits amount annually as required.

MANAGEMENT'S COMMENTS

Management agreed with the findings and all recommendations. See [Appendix G](#) for management's comments in their entirety.

Regarding recommendation 1, management stated that the Human Capital business unit will complete a thorough review of each case and make corrections as appropriate within four pay periods. The target implementation date is May 30, 2024.

Regarding recommendation 2, management stated that the Administrative Services Division is working with the Information Technology Department to automate the Transit Benefits application. In addition, management will add a line item on GPO Form 837, *GPO Transit Benefit Application*, to record employees' work schedules, as well as detailed commuting costs. The target implementation date is December 31, 2024.

Regarding recommendation 3, management stated that the Human Capital business unit will update the Telework Program Directive (645.19C) to provide a detailed description of the roles and responsibilities of the Telework Program. Standard Operating Procedures (SOPs) related to these roles and responsibilities will be written. The target implementation date is September 30, 2024.

Regarding recommendation 4, management stated that the Human Capital business unit will establish additional system notifications in the Human Capital Dashboard to alert supervisors and employees that a new telework agreement is required due to a change in position, duty station, or employee eligibility. The target implementation date is September 30, 2024.

Regarding recommendation 5, management stated that the Human Capital business unit will modify the telework module in the Human Capital Dashboard to track yearly telework training for employees and supervisors. Reports will be provided to GPO Leadership concerning completion rates. The target implementation date is September 30, 2024.

Regarding recommendation 6, management stated that the Human Capital business unit will update the Telework Program Directive (645.1C) and provide specific guidance and procedures on how to deal with teleworkers and remote workers who did not receive a positive annual performance evaluation. The target implementation date is September 30, 2024.

Regarding recommendation 7, management stated that they will create a document that clarifies the roles and responsibilities of the Transit Benefits Office's teammates and management. Management will also create an oversight procedure that will assist in maintaining program controls and integrity, as well as provide instructions on conducting an internal audit of the Transit Benefits Office. Furthermore, management will create a Transit Benefits Program SOP that will ensure uniform implementation of policies and

procedures related to the Transit Benefits Program. The information contained in this SOP will facilitate training for new Transit Benefit personnel and provide an effective support platform for more experienced teammates. The target implementation date is September 30, 2024.

Regarding recommendation 8, management stated that they will create a SOP that will facilitate instruction and training on the use of the Transit Benefits Program database. Management will also migrate the current Transit Benefits Program database to a new and more efficient system for managing participant information. Management expects that the updated database and application services will cost \$20,000. The target implementation date is December 31, 2024.

Regarding recommendation 9, management stated that they have amended GPO Directive 450.3D, *Transit Benefits Program*, to add an annual recertification requirement. Management will create a procedure that will identify the steps required for annual recertification by program participants. This process will address any necessary adjustments (i.e., changes in personal information, changes in the amount of benefits, withdrawal from the program, etc.), as well as assess the continued eligibility of program participants. It will also ensure the accuracy of the benefits being distributed by the program. The target implementation date is December 31, 2024.

EVALUATION OF MANAGEMENT'S COMMENTS

The OIG considers management's comments responsive to recommendations 1 through 9 and corrective actions taken and planned should resolve the issues identified in the report. All recommendations require OIG concurrence before closure. In order to close the recommendations, we request written confirmation when corrective actions are completed

APPENDICES

Appendix A. Objective, Scope, and Methodology

Our objective was to determine if management has effective controls over the telework program, and if there are opportunities for cost savings and improvements to the telework program.

To accomplish our objective, we:

- Reviewed applicable sections of Directive 645.19C, telework standard operating procedures, and transit program guidelines distributed by GPO.
- Conducted walkthroughs to evaluate processes and procedures GPO officials used to manage the telework, transit, and building services program.
- Held discussions with applicable key personnel involved with the management of the telework and transit program at GPO.
- Reviewed employee telework and transit agreements, time and attendance reports, performance records, and training reports.

To assess teleworker eligibility and accuracy, we selected and reviewed a random statistical sample of 242 teleworking employees from the population of 648 employees that teleworked during CY 2022, excluding OIG employees.³ For each employee, we assessed the following attributes:

	Telework Requirement	OIG Methodology
Eligibility	Approved telework agreement on file prior to starting telework	We obtained telework agreements for each sampled employee from the Telework Coordinator or the employee’s supervisor. We then compared the effective date of the agreements to telework hours recorded to GPO’s time and attendance system.
	Complete telework training	We reviewed GPO’s telework training records and compared the completion date to the telework agreement’s effective date.
	Position is eligible to telework	We provided each sampled employee’s supervisor with a list of position eligibility requirements from Directive 645.19C and asked them to attest that the employee’s position met those requirements.
	Satisfactory performance rating in the prior year	We obtained and reviewed final performance ratings from GPO’s performance management system for fiscal year 2021 for each sampled employee to ensure ratings were at least fully successful.
	No adverse performance actions on file	We worked with GPO’s Employee Relations Office to review their files for any relevant performance actions.

³ This sample size was determined based on a 95-percent confidence level and a margin of error of plus or minus 5 percent.

Accuracy	Telework Database contains accurate information	We compared each employee’s telework agreement to the July 2023 Telework Database to verify if key information was captured.
	Employee assigned to correct locality	We compared the employees’ alternate duty station locality to the official duty station on the employee’s SF50. For full-time teleworkers and remote workers, we sent a letter to their telework locations to verify that they were working from that location.
	Transit benefits amount aligns with the telework schedule	For employees within our sample who received transit benefits as of August 2023, we compared their benefit amount to the number of days those employees were at their ODS since they started teleworking (see Appendix C).

To assess remote worker eligibility and accuracy, we reviewed the full population of 107 remote employees, as of March 2023. Remote workers were identified in one of three ways: (1) designated as remote in the March 2023 Telework Database; (2) assigned to one of the regional Customer Services Offices; or (3) assigned to any locality other than locations of GPO physical worksites located in Pueblo, CO; Washington, D.C.; Laurel, MD; and Stennis, MS. We completed the same tests described above for remote workers, except for the position eligibility test because eligibility was determined either when hired as remote workers or converted to remote due to office closures. In addition, we reviewed remote workers’ performance ratings for fiscal year 2022.

Transit Benefits Program

To assess the accuracy of the transit benefits program we:

- Reviewed transit benefits agreements for supervisor signatures and updates.
- Determined if the database currently being used by the Transit Benefits Coordinator was complete based on employees currently collecting transit benefits.
- Reviewed the refund process for transit benefits by meeting with transit providers and the Transit Benefits Coordinator.
- Interviewed GPO program officials to determine how the transit program was currently being monitored and administered.
- Reviewed the transit system’s benefit report for GPO as of August 2023.

We conducted this performance audit from March 2023 through March 2024, 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We discussed our observations and conclusions with management on February 8, 2024, and included their comments where appropriate.

Computer-Generated Data

We assessed the reliability of GPO's telework training reports, GPO's time and attendance report, and the transit system's benefit reports for GPO by interviewing knowledgeable officials to obtain an understanding of controls or performing analytical procedures such as completeness and accuracy analysis. We determined that the data were sufficiently reliable for the purposes of this report.

Internal Controls

We assessed internal controls and compliance with laws and regulations necessary to satisfy audit objectives.

Prior Audit Coverage

The OIG did not identify any prior audits or inspections related to the objective of this audit within the last five years.

Appendix B: Five Remote Workers with Incorrect Locality Pay

		Remote Worker 1	Remote Worker 2	Remote Worker 3 ⁴	Remote Worker 4	Remote Worker 5
	GPO Location Code	Washington, DC (DCB)	Washington, DC (DCB)	Washington, DC (DCB)	Atlanta, GA (ATL)	Philadelphia, PA (PHL)
	Date Locality Assigned	June 2022	June 2023	November 2022	February 2022	March 2023
	Employee Location Code	Pittston, PA ("Rest of US")	Mays Landing, NJ (PHL)	Hampton, VA (VB)	Columbus, OH (COL)	Stuart, FL (MFL)
2022	Per GPO Location Code	\$89,834.00	N/A	\$89,834.00	\$108,886.00	N/A
	Per Employee Location Code	\$79,363.00	N/A	\$80,033.00	\$107,163.00	N/A
	Variance	\$10,471.00	N/A	N/A	\$1,723.00	N/A
	Monthly Overage Rate	\$872.58	N/A	N/A	\$143.58	N/A
	Number of Months	6	N/A	N/A	10	N/A
Overpayment in 2022		\$5,235.50	\$0.00	N/A	\$1,435.83	\$0.00
2023	Per GPO Location Code	\$94,199.00	\$122,459.00	\$94,199.00	\$113,706.00	\$62,677.00
	Per Employee Location Code	\$82,830.00	\$118,161.00	\$83,854.00	\$112,089.00	\$60,863.00
	Variance	\$11,369.00	\$4,298.00	N/A	\$1,617.00	\$1,814.00
	Monthly Overage Rate	\$947.42	\$358.17	N/A	\$134.75	\$151.17
	Number of Months	12	7	N/A	12	10
Overpayment in 2023		\$11,369.00	\$2,507.17	N/A	\$1,617.00	\$1,511.67

	Overpayment in 2022	Overpayment in 2023	Total Over Payment Amount
Remote Worker 1	\$5,235.50	\$11,369.00	\$16,604.50
Remote Worker 2	\$0.00	\$2,507.17	\$2,507.17
Remote Worker 3	N/A	N/A	\$3,691.17
Remote Worker 4	\$1,435.83	\$1,617.00	\$3,052.83
Remote Worker 5	\$0.00	\$1,511.67	\$1,511.67
Total Amount of Questioned Costs			\$27,367.34

⁴ Overpayment amount for Employee 3 was calculated by GPO.

Appendix C: GPO Transit Benefits Calculations for Questioned Costs

Teleworking Employees									
	Transit mode	Round trip Fare ⁵	Days at Official Duty Station ⁶	Amount that should have been received based on use	Date employee started teleworking ⁷	August 2023 Amount Received per Transit System Report	Months benefits received while in telework	Amount received since Telework Agreement	Questioned costs based on use
1	Train	\$16.00	3	\$48.00	7/6/2021	\$255.00	25	\$6,375.00	\$6,327.00
2	Train	\$22.80	8	\$182.40	9/1/2021	\$265.00	23	\$6,095.00	\$5,912.60
3	Subway	\$10.80	81	\$874.80	9/7/2021	\$265.00	23	\$6,095.00	\$5,220.20
4	Train	\$16.00	53	\$848.00	12/6/2021	\$255.00	20	\$5,100.00	\$4,252.00
5	N/A	\$14.00	148	\$2,072.00	7/1/2021	\$250.00	25	\$6,000.00	\$3,928.00
6	Subway	\$9.00	145	\$1,305.00	7/27/2021	\$207.00	25	\$5,175.00	\$3,870.00
7	Subway	\$10.00	33	\$330.00	1/18/2022	\$216.00	19	\$4,104.00	\$3,774.00
8	Train	\$12.00	20	\$240.00	8/25/2021	\$162.00	24	\$3,888.00	\$3,648.00
9	Subway	\$7.60	201	\$1,527.60	8/30/2021	\$214.00	24	\$5,136.00	\$3,608.40
10	Subway	\$7.20	57	\$410.40	8/30/2021	\$161.00	24	\$3,864.00	\$3,453.60
11	Train	\$16.00	9	\$144.00	3/18/2022	\$189.00	17	\$3,213.00	\$3,069.00
12	Subway	\$11.20	4	\$44.80	8/30/2021	\$115.00	24	\$2,760.00	\$2,715.20
13	Bus	\$12.00	143	\$1,716.00	8/30/2021	\$170.00	24	\$4,080.00	\$2,364.00
14	Train	\$24.30	40	\$972.00	7/20/2021	\$265.00	25	\$6,625.00	\$5,653.00
15	Train	\$20.00	0	\$0.00	8/25/2021	\$216.00	24	\$5,184.00	\$5,184.00
16	Train	\$24.30	51	\$1,239.30	8/2/2021	\$265.00	24	\$6,360.00	\$5,120.70
17	Bus	\$8.90	63	\$560.70	9/7/2021	\$240.00	23	\$5,520.00	\$4,959.30
18	Subway	\$12.00	93	\$1,116.00	8/1/2021	\$247.00	24	\$5,928.00	\$4,812.00
19	N/A	\$0.00	0	\$0.00	8/3/2021	\$162.00	24	\$3,888.00	\$3,888.00
20	Train	\$20.00	92	\$1,840.00	9/2/2021	\$243.00	23	\$5,589.00	\$3,749.00
21	Subway	\$13.00	9	\$117.00	8/1/2021	\$156.00	24	\$3,744.00	\$3,627.00
22	Train	\$14.00	105	\$1,470.00	8/9/2021	\$205.00	24	\$4,920.00	\$3,450.00
23	Train	\$18.00	94	\$1,692.00	9/1/2021	\$216.00	23	\$4,968.00	\$3,276.00
24	Subway	\$12.00	296	\$3,552.00	7/21/2021	\$255.00	25	\$6,375.00	\$2,823.00
25	Subway	\$9.00	191	\$1,719.00	8/11/2021	\$186.00	24	\$4,464.00	\$2,745.00
26	Subway	\$7.60	66	\$501.60	7/21/2021	\$117.00	25	\$2,925.00	\$2,423.40
27	Subway	\$4.90	119	\$583.10	8/2/2021	\$120.00	24	\$2,880.00	\$2,296.90
28	Train	\$18.00	162	\$2,916.00	8/1/2021	\$216.00	24	\$5,184.00	\$2,268.00
29	Train	\$14.00	20	\$280.00	8/27/2021	\$189.00	24	\$4,536.00	\$4,256.00
30	Train	\$16.00	18	\$288.00	8/1/2021	\$265.00	24	\$6,360.00	\$6,072.00
31	N/A	\$6.60	8	\$52.80	8/1/2021	\$155.00	24	\$3,720.00	\$3,667.20

N/A - No Transit Agreement.

* Remote employee – Transit cost not calculated because they have no commuting costs and, therefore, are not eligible for transit benefits.

⁵ OIG calculated transit benefits requested based on location of the employee and method of transportation by using online fares schedules on the respective transit sites.

⁶ Number of days the employee was on site at their Official Duty Station from the start of telework through August 2023.

⁷ OIG determined when employees started taking transit while teleworking by considering multiple dates, 1) Telework Agreement Start Date 2) 8/1/2021 as default date if agreement was missing 3) kick off date listed on August 2023 transit system's report if agreement date was later than kickoff date.

32	N/A	\$14.00	69	\$966.00	8/1/2021	\$216.00	24	\$5,184.00	\$4,218.00
Remote Employees									
	Transit mode	Round trip Fare ⁸	Days at Official Duty Station ⁹	Amount that should have been received based on use	Date employee started teleworking ¹⁰	August 2023 Amount Received per Transit System Report	Months benefits received while in telework	Amount received since Telework Agreement	Questioned costs based on use
33*	Subway	\$0.00	0	\$0.00	9/30/2021	\$104.00	24	\$2,496.00	\$2,496.00
34*	Train	\$0.00	0	\$0.00	1/30/2023	\$265.00	8	\$2,120.00	\$2,120.00
35*	Subway	\$0.00	0	\$0.00	3/1/2022	\$236.00	19	\$4,484.00	\$4,484.00
36*	N/A	\$0.00	0	\$0.00	2/28/2022	\$133.00	18	\$2,394.00	\$2,394.00
Total Amount of Questioned Costs:									\$138,124.50

N/A - No Transit Agreement.

* Remote employee – Transit cost not calculated because they have no commuting costs and, therefore, are not eligible for transit benefits.

⁸ OIG calculated transit benefits requested based on location of the employee and method of transportation by using online fares schedules on the respective transit sites.

⁹ Number of days the employee was on site at their Official Duty Station from the start of telework through August 2023.

¹⁰ OIG determined when employees started taking transit while teleworking by considering multiple dates, 1) Telework Agreement Start Date 2) 8/1/2021 as default date if agreement was missing 3) kick off date listed on August 2023 transit system’s report if agreement date was later than kickoff date.

Appendix D: GPO Transit Benefits Application Form



GPO TRANSIT BENEFIT APPLICATION

Please check one: Enroll Change Enrollment Recertification

Last Name _____ First Name _____ MI _____

Home Address Number/Street/Apt. No. _____ City _____ State _____ Zip _____

GPO Employee No. _____ GPO Mail Stop _____ Cost Code _____

Work days biweekly: Regular (10 days) 5/4/9 (9 days) Compressed (8 days) Shift: 1 2 3

Name of the transit company/system that you use _____

Mode(s) of transportation you will be using to and from the workplace:

Bus To work: _____ @ _____ (station) (time) From work: _____ @ _____ (station) (time)

Metro To work: _____ @ _____ (station) (time) From work: _____ @ _____ (station) (time)

Train From station: _____ To station: _____

Vanpool

Employee Certification

Warning: This certification concerns a matter with the jurisdiction of an agency of the United States and making a false, fictitious, or fraudulent certification may render the maker subject to criminal prosecution under Title 18, United States Code, Section 1001, Civil Penalty Action, providing for administrative recoveries of up to \$10,000 per violation, and/or agency disciplinary actions up to and including dismissal.

I certify that I am employed by the Government Publishing Office and am not named on a federally subsidized workplace parking permit with my agency or any other Federal agency. I certify that I am eligible for a public transit fare benefit, I will use it for my daily commute to and from work, and will not transfer it to anyone else. I certify that the monthly transit benefit I am receiving does not exceed my monthly commuting costs.

I certify that my usual monthly commuting costs are \$_____.

Employee Signature _____ Date _____

Privacy Act Statement: Furnishing the information on this form is voluntary, but failure to do so may result in disapproval of your request for a public transit fare benefit. The purpose of this information is to facilitate timely processing of your request to ensure your eligibility, and to prevent misuse of the funds involved. This information will be matched with lists at other Federal agencies to ensure that you are not listed as a carpool or vanpool participant or a holder of any form of vehicle workplace parking permit with other Federal agencies.

Supervisor Certification

I have verified that the information is accurate and true to the best of my knowledge.

Supervisor Signature _____ Date _____

Transit Benefit Approving Official Only

Name _____ Signature _____ Date _____

SmartTrip Card No. _____ Enroll Date _____

Appendix E. Table of Recommendations

Recommendation	Management Response	Status	Return on Investment
Director, GPO			
1. Take appropriate actions to remedy the salary overpayments to the remaining four identified remote workers.	Concur. Target Implementation Date (TID) May 30, 2024.	Open	<p>Monetary impact.</p> <p>GPO will be able to determine if, and how, to recover overpaid salaries resulting from inaccurate locality rates.</p>
2. Update the transit benefits agreement form to include the employee’s work schedule, including the number of days the employee plans to be in office, and the commuting cost breakdown.	Concur. TID December 31, 2024.	Open	<p>Nonmonetary – Improve systems and processes.</p> <p>Updating the transit benefits agreement forms to reflect the actual number of days the employee will be commuting to the office versus teleworking, will improve transparency in how the monthly transit cost was calculated to reflect true transit benefits needs during the month.</p>
3. Direct Agency’s program offices that have operational interests in telework activities to coordinate, develop, and implement detailed standard operating procedures to expand on Directive 645.19C.	Concur. TID September 30, 2024.	Open	<p>Nonmonetary – Improve systems and processes.</p> <p>Improving telework program procedures will allow GPO to better manage the program and track employee participation.</p>
4. Assess the Human Capital Dashboard’s capabilities to streamline and automate new (or changes to) telework agreements based on personnel changes such as a change in supervisor, official or alternate duty station,	Concur. TID September 30, 2024.	Open	<p>Nonmonetary – Improve systems and processes.</p> <p>Automating processes to manage the telework program will allow GPO to improve efficiencies and better monitor compliance with telework requirements.</p>

Recommendation	Management Response	Status	Return on Investment
Director, GPO			
position, and employee eligibility.			
5. Develop processes to ensure employees and supervisors complete mandatory annual training for the telework program as required.	Concur. TID September 30, 2024.	Open	Nonmonetary – Improve management controls. Regular training will help reinforce requirements for supervisors.
6. Establish telework policies and procedures for employees who did not receive positive annual performance evaluations to include roles and responsibilities and communication plans to GPO employees.	Concur. TID September 30, 2024.	Open	Nonmonetary – Improve systems and processes. Clear policies for remote workers will help ensure that all workers are treated equally in terms of their ability to participate in the telework program.
7. Develop and implement policies and detailed standard operating procedures to establish clear roles and responsibilities for employees and supervisors in the Transit Benefits Office. The procedures should also identify how and when tasks are to be accomplished.	Concur. TID September 30, 2024.	Open	Nonmonetary – Improve management controls and ensure compliance with a prescribed standard. Developing and implementing internal control processes including step-by-step procedures, will allow management to standardize and hold accountable any deviations from program administration for greater oversight.
8. Develop procedures to maintain a complete and accurate database of employee transit benefits. Assess and leverage opportunities to incorporate automation to improve efficiencies in processes.	Concur. TID December 31, 2024.	Open	Nonmonetary – Improve systems and processes. Developing procedures to maintain a complete and accurate database will allow management to have the confidence to rely on the information to provide effective oversight and to make decisions.

Recommendation	Management Response	Status	Return on Investment
Director, GPO			
9. Develop processes to ensure that employees recertify their transit benefits amount annually as required.	Concur. TID December 31, 2024.	Open	<p>Nonmonetary – Ensure compliance with a prescribed standard.</p> <p>Enforcement of management-development procedures will ensure they are followed through on and are achieving their intended results.</p>

Appendix F. Abbreviations

ADS	Alternate Duty Station
CFR	Code of Federal Regulations
GAO	Government Accountability Office
GPO	Government Publishing Office
ODS	Official Duty Station
OIG	Office of Inspector General
OPM	Office of Personnel Management
SOP	Standard Operating Procedure
T&A	Time and Attendance
TID	Target Implementation Date

Appendix G. Management's Comments

Management's comments, in their entirety, are presented on the next five pages.

MEMORANDUM

Date: March 11, 2024
To: Inspector General
Subject: Agency Response to the OIG Draft Report on the Telework Audit (Report #24)

Thank you for the opportunity to offer the Agency's response to the Draft Audit Report #24 on the Government Publishing Office Telework Program (Project Number A-2023-001).

In General

GPO plans on using the findings in the report to streamline and enhance the existing Telework and Transit Benefits Programs. Specifically, GPO will write standard operating procedures (SOPs), implement additional oversight controls, and clarify roles and responsibilities. We will make improvements to the telework and transit benefit applications and forms, making it easier to collect, update and analyze program data and manage the programs.

Agency Response to Recommendations in the Draft Report

Recommendation 1

Take appropriate actions to remedy the salary overpayments to the remaining four identified remote workers.

GPO concurs with this recommendation.

Human Capital will complete a thorough review of each case and make corrections as appropriate within four pay periods.

The Agency expects to complete these corrections by May 30, 2024.

Recommendation 2

Update the transit benefits agreement form to include the employee's work schedule, including the number of days the employee plans to be in office and the commuting cost breakdown.

GPO concurs with this recommendation.

The Administrative Services Division is working with the Information Technology Department (IT) to automate the Transit Benefits application. In addition, GPO Form 837,

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GPO Transit Benefit Application, will be updated to add a line item to record employees' work schedules, as well as detailed commuting costs.

The Agency expects to complete the modification of the Transit Benefits application and implementation of the revised form by December 31, 2024.

Recommendation 3

Direct Agency's program offices that have operational interests in telework activities to coordinate, develop, and implement detailed standard operating procedures to expand on GPO Directive 645.19C.

GPO concurs with this recommendation.

Human Capital will update the Telework Program Directive (645.19C) to provide a more detailed description of the roles and responsibilities for the Telework Program. SOPs related to these roles and responsibilities will be written.

The Agency expects to implement the new Telework Directive and associated SOPs by September 30, 2024.

Recommendation 4

Assess the Human Capital Dashboard's capabilities to streamline and automate new (or changes to) telework agreements based on personnel changes such as a change in supervisor, official or alternate duty station, position, and employee eligibility.

GPO concurs with this recommendation.

Human Capital will establish additional system notifications in the HC Dashboard. These automated notifications will alert supervisors and employees that a new telework agreement is required due to a change in position, duty station or employee eligibility.

The Agency expects to deploy the new notifications September 30, 2024.

Recommendation 5

Develop processes to ensure employees and supervisors complete mandatory annual training for the telework program as required.

GPO concurs with this recommendation.

Human Capital will modify the telework module in the HC Dashboard to track yearly telework training for employees and supervisors. Reports will be provided to GPO Leadership concerning completion rates.

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The Agency expects to deploy this system modification by September 30, 2024.

Recommendation 6

Establish telework policies and procedures for employees who did not receive positive annual performance evaluations to include roles and responsibilities and communication plans to GPO employees.

GPO concurs with this recommendation.

Human Capital will update the Telework Program Directive (645.1C). The Agency will provide specific guidance and procedures on how to deal with teleworkers/remote workers who did not receive a positive annual performance evaluation.

The Agency expects to implement the changes to the Telework Program Directive and associated SOPs by September 30, 2024.

Recommendation 7

Develop and implement policies and detailed standard operating procedures to establish clear roles and responsibilities for employees and supervisors in the Transit Benefits Office. The procedures should also identify how and when tasks are to be accomplished.

GPO concurs with this recommendation.

The Agency will:

- create a document that clarifies the roles and responsibilities of the Transit Benefits office's teammates and management.
- create an oversight procedure that will assist in maintaining program controls and integrity within the program, as well as provide instructions on conducting an internal audit of the procedures and processes of the Transit Benefits Office.
- create a Transit Benefits Program SOP that will ensure uniform implementation of policy and procedures related to the Transit Benefits Program. The information contained in this SOP will facilitate training for new Transit Benefit personnel and provide an effective support platform for more experienced teammates.

The Agency expects to complete development and implementation of the recommended policies and procedures by September 30, 2024.

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Recommendation 8

Develop procedures to maintain a complete and accurate database of employee transit benefits. Assess and leverage opportunities to incorporate automation to improve efficiencies in processes.

GPO concurs with this recommendation.

The Agency will:

- create a SOP that will facilitate instruction and training on the use of the Transit Benefits Program database.
- migrate the current Transit Benefits Program database to a new and more efficient system for managing participant information, leveraging GPO's IT resources to complete this project.

The Agency is currently in the process of developing plans for the database migration and expects to complete the migration process by December 31, 2024. The agency expects that the updated database and application services will cost \$20,000.

Recommendation 9

Develop processes to ensure that employees recertify their transit benefits amount annually as required.

GPO concurs with this recommendation.

The Agency:

- previously amended GPO Directive 450.3D Transit Benefits Program to add an annual recertification requirement.
- will create a recertification procedure that will identify the steps required for annual recertification by program participants. This process will address any necessary adjustments (i.e., changes in personal information, changes in the amount of benefits, withdrawal from the program, etc.), as well as assess continued eligibility of program participants. It will also ensure the accuracy of benefits being distributed by the program.
- will leverage internal IT resources to automate the recertification process.

The Agency expects to complete development of an annual recertification process by December 31, 2024.

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Thank you for the opportunity to provide the Agency's input on this product from your office. The Agency spent approximately 35 hours responding to the requests for information and data calls for this Audit and Management Response.

If you have any questions, please contact me.



HUGH NATHANIAL HALPERN

**cc: Deputy Director
Chief of Staff
General Counsel**