



Office of Inspector General U.S. Environmental Protection Agency **At a Glance**

21-P-0265
September 30, 2021

Why We Did This Audit

The U.S. Environmental Protection Agency's Office of Inspector General conducted this audit to (1) evaluate the EPA's internal controls over travel cards and (2) determine the risk of illegal, improper, or erroneous use of travel cards.

The Government Charge Card Abuse Prevention Act of 2012 requires the inspector general of each executive agency with card spending of more than \$10 million in travel to conduct periodic audits or reviews of travel card programs to analyze the risk of illegal, improper, or erroneous purchases and payments.

This audit supports EPA mission-related efforts:

- *Compliance with the law.*
- *Operating efficiently and effectively.*

This audit addresses a top EPA management challenge:

- *Complying with key internal control requirements (policies and procedures).*

Address inquiries to our public affairs office at (202) 566-2391 or OIG_WEBCOMMENTS@epa.gov.

[List of OIG reports.](#)

EPA Needs to Strengthen Oversight of Its Travel Program Authorization and Voucher Approval Processes

What We Found

EPA policy and procedures were not always effective in ensuring sufficient oversight of travel card use. We found that EPA staff did not consistently comply with travel policy requirements. Out of our sample of 31 travel transactions, 29, or about 94 percent, had deviations from policy in travel card use. EPA staff approved authorizations without sufficient justification of travel policy deviations, processed late vouchers, and reimbursed vouchers for costs that lacked required documentation. These issues occurred because of (1) travelers' and approvers' unfamiliarity with travel policies, (2) monitoring weaknesses within the EPA team responsible for overseeing travel approvals, and (3) vague travel procedures in some instances. As a result, the Agency continues to be at risk from travel payments that could result in the mismanagement or waste of taxpayer funds.

The Agency did not consistently comply with travel program requirements, which can lead to mismanagement of the EPA's annual travel expenses, which totaled \$52.7 million in fiscal year 2019.

Recommendations and Planned Corrective Actions

We recommend that the chief financial officer assess the feasibility of modifying Concur, the EPA's travel system, to restrict individuals from bypassing authorization justifications or required voucher receipts; reemphasize, through training or other methods, the requirement for justifications and documentation; require annual training for all approvers and travelers to certify that they are knowledgeable about the Federal Travel Regulation and EPA policies; and identify system-monitoring reports for oversight. We also recommend that the chief financial officer issue policy addendums to (1) require approvers to estimate and compare the total cost of temporary change of station versus extended temporary duty travel and authorize the one that is most advantageous for the Agency, cost and other factors considered, and (2) set a predetermined number of days for the travel card cancellation and closeout process.

The EPA agreed with our recommendation to require annual training for approvers and travelers and initiated the corrective action on January 5, 2021, by implementing an annual training requirement. We consider this recommendation resolved. The remaining recommendations are unresolved.