
A U D I T M E M O R A N D U M N O . 2 0

To: Margaret Carpenter

From: Walter Stachnik

Re: Travel Vouchers

Date: April 21, 2000

This memorandum makes several recommendations to improve the processing of travel vouchers. We based them on our observations during an audit of the Commissioners' travel (No. 319). Because of the limited scope of this review, we are issuing an audit memorandum rather than a report.

The Office of the Comptroller (OC) currently processes about 11,000 travel vouchers each year. The implementation of a LAN based travel management system in the Office of Compliance Inspections and Examinations and the Division of Enforcement has improved processing of these vouchers. We found that voucher processing time in calendar year 2000 is meeting statutory deadlines.

OC can enhance the process further by providing guidelines to its staff for contacting employees to resolve travel voucher problems. It should also update its guidance for travelers, and link its intranet travel site to the General Services Administration (GSA) web page on state tax exemptions.

VOUCHER PROCESSING TIME IMPROVED

Recently, several Southeast Regional Office (SERO) employees told the Office of Inspector General that processing of their travel vouchers was slow. They had to advance personal funds to pay their travel charges while awaiting reimbursement.

In response to their concern, we selected a judgment sample of 30 travel vouchers from fiscal year 1999 and 87 from fiscal year 2000 (8 and 41 from the SERO, respectively, and 22 and 46 from other offices and divisions). For each voucher, we counted the days between the travel ending date and the date of the reimbursement check.

We found that OC paid the SERO's travel vouchers within 33 days on average in FY99, and in 39 days in FY00. It paid the vouchers from the other offices in 36 days and 41 days, respectively. This difference does not appear significant, and it actually favors the SERO.

Effective December 31, 1999, the Travel and Transportation Reform Act of 1998 (P.L. 105-264) requires agencies to pay travel claims within 30 calendar days of the voucher acceptance date. Therefore, we selected an additional sample of 33 travel vouchers processed after December 31, 1999, 11 from the SERO and 22 from other divisions and offices. OC processed the SERO vouchers on average in 24 days, while processing the others in 30 days, with an overall average of 28 days. Again, the SERO vouchers were actually processed more quickly than other vouchers.

Based on our sample, OC appears to be complying with the 30-day payment requirement. We commend OC for its efforts in improving the timeliness of voucher processing.

IMPROVE VOUCHER CORRECTION PROCEDURES

OC staff indicated that they process about 80% of the vouchers without additional information from the traveler. When a voucher has a problem, however, OC's voucher correction procedures are not consistent. Sometimes the voucher examiners call the traveler, while other times they just adjust the voucher and send a correction memorandum to the traveler.

In one case, a traveler submitted a voucher using the actual lodging rate, rather than the per diem rate. The traveler noted on the voucher that OC had approved actual lodging, but did not attach the approval form. OC adjusted the payment amount to the per diem rate without calling the traveler. The traveler consequently had to submit a supplemental voucher for the difference between the per diem and actual rates. Treasury had to issue a second check, causing unnecessary administrative expense.

Recommendation A

OC should provide guidelines to their staff on when to contact travelers about voucher problems.

UPDATE TRAVEL GUIDANCE

OC's travel guidance, published in On the Go with the SEC (SECHDBK 17-1) needs to be updated. It states that the per diem rate includes lodging taxes, but GSA travel regulations now authorize reimbursement of lodging taxes as a separate travel expense not included in the per diem.

Further, the Travel and Transportation Reform Act of 1998 requires agencies to pay travel claims within 30 calendar days and requires travelers to use the government travel card for official travel.¹ These changes are not included in the travel guidance.

¹ See the comments of the Comptroller's Office (attached), clarifying the applicability date of the Act.

Recommendation B

OC should update its travel guidance as discussed above.

PROVIDE INTERNET LINK TO TAX EXEMPTION FORMS

GSA's web page on travel lists states that provide hotel tax exemption for federal travelers. It also provides on-line copies of hotel tax exemption forms, which travelers can use to avoid paying the tax. OC's intranet web page should provide a link to this GSA site to assist Commission travelers.

Recommendation C

OC should link its Intranet travel site to GSA's web page on state tax exemptions.