

## **Internal Control Assessment Travel Authorization**

### **Purpose**

To ensure that FSA employees receive proper authorization before commencing travel.

### **Background**

In accordance with the Federal Travel Regulation, a FSA authorized official must sign a travel authorization form before a FSA employee is permitted to travel. The authorizing official's approval assures that the travel is necessary and that the funds are available. This approval is an integral function of FSA's fund control process.

Travel will be authorized only when it is necessary to accomplish the purposes of FSA's objectives. A Travel Authorization form must be issued for all travel outside a 50-mile radius of the traveler's official duty station or place of daily commute. Employees and supervisors should plan and schedule travel during duty hours to the extent possible. The employee's supervisor or designee must sign the Travel Authorization form. The Assistant Secretary of each Principal Office should determine who has the authority to approve an employee's travel in accordance with agency delegations.

The authority to approve the Travel Authorization may be re-delegated to the lowest level of management in the Executive Office. This office must have responsibility for both program accomplishment and obligation or commitment of funds. FSA employees must estimate total costs of travel for obligation purposes. The costs include per diem or actual subsistence, transportation costs through the use of a common carrier, or other reimbursable costs (i.e. taxis, phone calls, etc.). FSA employees must also provide the appropriate accounting data for obligating the funds.

FSA uses two types of travel authorizations. One is called a Nationwide/Blanket, which allows a FSA employee to travel without further authorization under certain, limited conditions (including travel for training).

These blanket travel authorizations should be limited because they present potential internal control problems. Authorization must be reviewed and revalidated at least yearly and preferably every six months. This type of authorization is provided for those whose duties require frequent repetitive travel. The other is called an individual trip authorization, which allows an individual to take one or more specific trips.

### **Internal Control Standard**

FSA employees must receive authorization and funds must be available and obligated before commencing travel.

### **Assessment of FSA's Compliance\***

We interviewed FSA's travel management team and determined that authorization is received and funds are available and obligated before FSA employees commence on travel.

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\* The actual testing phase including interviews and examination of sampled records has not yet occurred. This write-up is only a sample of what may be discovered during the testing phase of the FMFIA process.