

## **Internal Control Assessment Transit Benefits for New Employees**

### **Purpose**

To ensure that transit benefits are offered to all new employees that meet the eligibility criteria within XX number of days.

### **Background**

In accordance with Public Law 103-172, *the Federal Employees Clean Air Incentives Act*, Federal agencies are required to implement a transportation fringe benefit program for its employees. This program provides qualified Federal employees a “transit pass” that is equivalent to their daily commute, up to \$100 per month. The transit pass can be for public transportation, commuter highway vehicles, or vanpools (bus pools).

All employees using public transportation to commute to work are eligible to participate in FSA’s Public Transportation Program. Employees that are not eligible to participate are:

- Employees who are assigned government owned vehicles and use them to commute to work;
- Employees who are reimbursed for use of their privately owned vehicles that are used in their commute; and
- Car pool participants.

### **Internal Control Standard**

FSA must ensure that transit benefits are offered to all new employees that meet the eligibility criteria within XX number of days.

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

We examined the list of employees who have applied for the fringe benefits of transit benefits. We discovered that the list was comprehensive and included all new employees within 30-60 days.

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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.