



September 24, 2004

# **NASA's Travel Module Lacks Management Control Structure and Compliance With Federal Requirements**

(IG-04-027)

Released by: Original Signed By \_\_\_\_\_

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# In Brief

## **What We Did**

We performed an audit of the travel module to determine if the module (1) complied with requirements established by the Joint Financial Management Improvement Program (JFMIP)—a joint and cooperative Federal undertaking of the Department of the Treasury, the Government Accountability Office, the Office of Management and Budget, and the Office of Personnel Management designed to improve financial management practices in Government, and (2) contained appropriate management controls for monitoring NASA’s expenditures of approximately \$59 million of annual travel funds. We also attempted to determine whether NASA travelers were reimbursed timely and, if not, whether interest was paid for late reimbursements.

## **What We Found**

We found that the travel module was not in compliance with JFMIP requirements for Federal travel systems in two key areas: (1) required reporting capabilities, and (2) interface with the core financial system. The lack of compliance with JFMIP requirements in those two areas created a management control weakness in which NASA management was unable to monitor and document Agency travel expenditures and transactions from initiation through final posting to Agency accounting records. In addition, because of the reporting and integration limitations, it was impossible to determine whether, in accordance with Federal Travel Regulations, NASA travelers were reimbursed within 30 days or whether interest was paid when reimbursements were late. In other words, no mechanized insight existed for determining if the system was working properly.

## **What We Recommended**

We made eight recommendations to NASA to guide the Agency in ensuring that the travel module meets all JFMIP requirements for reporting capabilities and interfaces effectively with the core financial system. NASA management concurred with each recommendation and has taken or has planned corrective actions that meet the intent of our recommendations. Management stated that it is now finally able to monitor travel documents from initiation through final posting. To ensure that proposed actions will completely resolve all reporting and interface issues, we have left the recommendations open pending our verification of management’s implemented and planned actions.

# NASA Office of Inspector General

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## NASA's Travel Module Lacks Management Control Structure and Compliance With Federal Requirements

### Introduction

As part of its Integrated Financial Management Program (IFMP), NASA purchased as the Agency travel system a commercial-off-the-shelf software package—Travel Manager (TM)—from Gelco Information Network, Inc. NASA implemented the travel module on April 30, 2003, at an initial estimated life-cycle cost of \$64 million. The travel module was designed to provide a standardized, fully integrated and paperless travel system as well as streamline the Agency's travel process with more efficient use of resources.

We performed an audit of the travel module to determine if the module (1) complied with requirements established by the Joint Financial Management Improvement Program (JFMIP)—a joint and cooperative Federal undertaking of the Department of the Treasury, the General Accounting Office (now the Government Accountability Office), the Office of Management and Budget, and the Office of Personnel Management designed to improve financial management practices in Government, and (2) contained appropriate management controls for monitoring the approximately \$59 million of annual travel funds. We also attempted to determine whether NASA travelers were reimbursed timely and, if not, whether interest was paid for late reimbursements.

### Executive Summary

We found that the travel module was not in compliance with JFMIP requirements for Federal travel systems in two key areas: (1) required reporting capabilities, and (2) interface with the core financial system. The lack of compliance with JFMIP requirements in those two areas created a management control weakness in which NASA management was unable to monitor and document Agency travel expenditures and transactions from initiation through final posting to Agency accounting records. In addition, because of the reporting and integration limitations, determining whether, in accordance with Federal Travel Regulations, NASA travelers were reimbursed within 30 days or whether interest was paid when reimbursements were late, is impossible. In other words, no mechanized insight exists for determining if the system is working properly.

The ability to monitor and document Agency travel expenditures and transactions from initiation through final posting to Agency accounting records is essential to ensure that travel funds are used and accounted for appropriately. Without that documentation, management does not have assurance that travel funds: are used in accordance with the Agency mission; are protected from waste, fraud, and mismanagement; and comply with

laws and regulations. The Government Accountability Office's Standards for Internal Control in the Federal Government require that transactions be promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This requirement applies to the entire life of a transaction or event from initiation and authorization through final classification in summary records.

We recommended that NASA ensure that the travel module meets all JFMIP requirements for reporting capabilities and interfaces effectively with the core financial system. NASA management has taken or has planned corrective actions that meet the intent of our recommendations and stated that it is finally able to monitor travel documents from initiation through final posting. To ensure that proposed actions will completely resolve all reporting and interface issues, we have left the recommendations open pending our verification of management's implemented and planned actions.

## **Findings and Recommendations**

### ***Required Reporting Capabilities***

The JFMIP states that management must document travel information so it is easily and readily available for monitoring (see Appendix C). TM did not comply with that JFMIP requirement because it could not produce standard, ad hoc, or other required products. Such products include reports documented in requirements for the TM system and reports NASA and other Federal Government agencies need (Appendix D lists some of the specific reports not produced). The system could not produce ad hoc reports that are necessary for analyzing, monitoring, researching Agency travel data, and ensuring proper use and accountability of travel funds.

TM's non-compliance with reporting requirements occurred because NASA did not adequately address the results of its own three functional gap analyses performed on the TM during its development in 2001, 2002, and 2003. A gap analysis is a study of two information systems, designed to identify differences and used to implement a new system. The gap analyses were performed to determine how to implement TM and to close the gaps between the legacy travel systems and TM. The resulting reports from the gap analyses stated that reporting in the TM was a serious problem. A significant deficiency cited in TM was its inability to define and produce on-line and hardcopy standard and ad hoc reports. The 2003 report stated that data were not available in TM and provided possible options to fix the reporting problems.

The recommended option in the 2003 gap analysis was to have Gelco provide a daily file in an agreed-upon format that would allow users to access the file and run needed reports. NASA provided data warehousing software to produce some of the needed reports; however, that software did not fix the reporting problems. The March 2003 gap analysis stated that mandatory reports could be created if TM was designed to use miscellaneous fields that could capture the necessary data as well as custom reports written to extract this data. The TM project office also provided the IFMP Headquarters Program Office with the gap analysis reports on reporting deficiencies and formally presented the

reporting problems in November 2002 to the IFMP Headquarters Program Office, before TM was implemented.

In an attempt to meet the implementation schedule, management instituted the travel module with the known reporting deficiencies. IFMP officials stated that they intended to develop a more robust reporting capability after the travel module was implemented. IFMP officials stated that an effort is underway to create a travel reporting capability that works with the Business Warehouse (BW). BW is the NASA-wide, Web-based reporting tool that enables data analysis from the core financial system software.

The travel module's inadequate reporting contributed to a management control weakness in which management was unable to (1) produce a standard or ad hoc report, (2) identify and resolve 1,821 questionable travel transactions we identified during our audit, (3) certify the integrity of travel data, (4) provide adequate service to NASA travelers, and (5) accurately calculate days required to pay travelers and interest owed to travelers for late payments.

During the audit, NASA management was unable to provide us with a standard or ad hoc report of very basic travel information to meet our audit objective of determining how long travel payments were taking to process and whether interest was paid. We needed to have travel payment and interest information on 1,821 transactions we identified during the audit that were processed since TM was integrated with the core financial system, and that information could not be provided electronically or manually. As a result, management was not able to detect travel errors or monitor the travel data of the Agency and therefore ensure proper use and accountability of funds. Also, NASA could not determine whether NASA travelers were paid within the required 30 days and whether interest was paid when reimbursements were late, as the Federal Travel Regulation requires. Appendix E provides additional details on the effects of the inadequate reporting.

### ***Recommendations, Management's Response, and Evaluation of Management's Response***

#### **The Program Executive Officer for IFMP should:**

- 1. Ensure that reports identified in the functional gap analyses published in 2001, 2002, and 2003 are developed for and deployed to TM users (see Appendix D).**

**Management's Response.** Concur. NASA went through an extensive process using the TM user community, including representatives from the Center travel offices, to create and validate useful reports for TM users. Those reports, which will be available to all users in October 2004, will meet requirements and eliminate reporting gaps. The complete text of management's response is in Appendix F.

**Evaluation of Management's Response.** Management's action is responsive to the intent of the recommendation. The recommendation is resolved but will remain undispositioned and open for reporting purposes until we verify the system's reporting capabilities in October 2004. At that time, we will re-examine user satisfaction of TM's reporting capability at NASA's Headquarters and Centers.

**2. Ensure that an ad hoc reporting tool is developed to produce needed reports.**

**Management's Response.** Concur. A number of BW reports and new data elements have been developed to extract travel data. The reports, in conjunction with the additional reports scheduled for release in October 2004, will fulfill the recommendation. See Appendix F.

**Evaluation of Management's Response.** Management's action is responsive to the intent of the recommendation. The recommendation is resolved but will remain undispositioned and open for reporting purposes until we verify the system's reporting capabilities in October 2004. At that time, we will examine user satisfaction with the BW reports provided and determine how user needs are met outside of BW.

**3. Determine if NASA owes interest on the 1,821 questionable vouchers we identified, and if appropriate, pay the travelers.**

**Management's Response.** Concur. The NASA Centers were tasked to analyze the data to determine if travelers were paid correctly. Results of Center analyses indicated that NASA owes approximately \$700 in interest to travelers. The interest payments to travelers will be complete by August 30, 2004. See Appendix F.

**Evaluation of Management's Response.** Management's action is responsive to the recommendation. The recommendation is resolved but will remain undispositioned and open for reporting purposes until we review the Center explanations on the questionable vouchers and verify the interest payments in September 2004.

***Interface With the Core Financial System***

JFMIP financial system requirements state that systems must be designed with effective and efficient interrelationships between items such as software and data contained within systems. JFMIP requirements add that for systems to be efficient and effective, they must be linked together. JFMIP specifies that the interface between a travel module and the core financial system must be linked to ensure data accuracy and integrity (see Appendix C). NASA did not comply with the JFMIP requirements. We found the interrelationship between TM and the core financial system was not effective and efficient because the two systems did not (1) share a common record format, (2) effectively communicate with one another during transaction processing, (3) effectively retrieve certain data fields, and (4) produce control totals to ensure that

data were processed correctly. As a result, travel funds could not be tracked accurately and properly accounted for. Details of the problem areas follow.

- **Common Record Format.** JFMIP requires that a travel system must provide a standard record format and data elements that will allow an effective interface of the transactions that flow from the travel system to the core financial system. TM and the core financial system did not have a standard record format. Management stated they knew of three common fields between the two systems: traveler name, social security number, and travel authorization number. Of those fields, two—traveler name and social security number—were used for other disbursement transactions in TM and the core financial system, making use of those fields to research a particular travel transaction difficult. IFMP Competency Center management informed us that the third common field—travel authorization number—was in a different format in the two systems and as a result could not be electronically linked between the TM and the core financial system. Because of the lack of a common record format, any research required for a particular travel transaction would have to be performed manually, and the system as designed could not electronically track the travel voucher from submission through payment.
- **Communication.** JFMIP requires that payment information be accessible and accurate between the core financial system and any subsidiary systems. It also specifies that there should be a two-way automated interface between the travel system and the core financial system. We found that communication between TM and the core financial system was not adequate because the core financial system did not maintain accessible payment information for all travel transactions processed. Travel transactions that were rejected in the core financial system were not interfaced back to TM. Rejected transactions occurred when errors existed in vouchers transmitted from TM to the core financial system. We noted that many of the vouchers in our sample had been rejected multiple times from the core financial system and then resubmitted from TM to the core financial system weeks or months later. IFMP Competency Center personnel told us that transaction rejections have been difficult for Centers to correct. That condition made it difficult to determine whether a voucher was actually paid. The lack of effective communication between TM and the core financial system resulted in inaccurate, incomplete, and inconsistent data between the two systems.
- **Data Retrieval.** IFMP personnel stated that the BW maintains payment information by month and year, but not by exact payment date. As a result, late payment and interest data could not be retrieved in the two systems without the full payment date. Also, the BW did not provide information on either interest paid or incurred. The process of determining whether interest was due to a traveler could be performed only through a manual examination of the daily transaction register listings.

- **Control Totals.** Control totals are totals developed on important data fields in input records and on the number of records processed to ensure that data were transmitted, converted, and processed completely and accurately. IFMP personnel stated that when TM sends authorizations and vouchers into the core financial system, only transaction counts are compared. No dollar or other control totals were compared to ensure that all TM transaction data were accurately included in the core financial system.

The interface problems occurred because NASA management, in order to meet the IFMP implementation schedule, implemented the travel module at the same time they implemented the core financial system. The IFMP TM Project Office Deputy Director stated that management originally intended to implement TM as a fully integrated system, meaning that TM and the core financial system would have the same record formats and communications capabilities. However, with the intense work and tight schedules involved in implementing both the travel module and the core financial system in the same time frame, sufficient time was not available to meet that requirement.

Without effective interfaces between TM and the core financial system, the reporting problems previously discussed cannot be adequately resolved. Only after resolution of those problems will management be able to monitor travel data to ensure proper use and accountability of travel funds. Further, we identified other issues that complicated this matter, specifically:

- Management informed us in August 2003 that the core financial system calculated the number of days for paying vouchers based on an erroneous date.
- The TM traveler and preparer signature fields were not separately recorded to ensure data integrity.
- Management used the live TM system to train users. Personnel entered records into TM to train users in using the TM system resulting in unnecessary data in the system.

Appendix E provides additional details on the effects of the inadequate interface with the core financial system.

***Recommendations, Management's Response, and Evaluation of Management's Response***

**The Program Executive Officer for IFMP should:**

- 4. Develop additional control totals that will validate TM information interfacing with the core financial system, such as, dollar control totals.**



**Management's Response.** Concur. Management will create an additional report that will provide dollar control totals for individual runs. The report will be developed and implemented in October 2004. See Appendix F.

**Evaluation of Management's Response.** Management's action is responsive to the recommendation. The recommendation is resolved but will remain undispositioned and open for reporting purposes until we verify and analyze the report in October 2004. At that time, we will validate that the interfacing information is useful and in a format usable for both the core financial and travel manager user communities.

- 5. Implement a process to track vouchers from traveler submission for approval through payment date, and include a standard record format between the TM and core financial system. The method should provide an ability to track the number of days to pay the voucher, beginning with the date the traveler submits a proper voucher, and include interest amounts incurred and paid. This process should also ensure that rejected transactions are identified and corrected in a timely manner.**

**Management's Response.** Concur. NASA travelers can track their vouchers from submission for approval through payment date using the document status feature in TM as well as a travel query in BW. The interface between TM and the core financial system includes a standard record format, and a procedure is in place to ensure all rejected transactions are recorded properly in the core financial system. See Appendix F.

**Evaluation of Management's Response.** Management is responsive to the intent of the recommendation. Completion date will be September 30, 2004. The recommendation is resolved but will remain undispositioned and open for reporting purposes pending our analysis of management's actions as described below:

- The first part of the recommendation concerned implementing a process to track vouchers from travel submission through payment. Currently, the data linked status from the document status feature of TM does not indicate whether the transaction processed through the core financial system successfully. Management stated that it would provide us with a demonstration of how the feature can be accomplished using the BW. We will review the BW demonstration designed to track vouchers from their submission through payment.
- The second part of the recommendation concerned including a standard record format between the TM and the core financial system. Management stated that the interface between TM and the core financial system has always maintained a standard record format. However, we believe that TM and the core financial system lacked a standard record format and data elements that would allow an effective interface of the transactions as required by the JFMIP. Management stated that it would provide us with a demonstration showing how the BW can now provide a unique link between the two systems.

- The third part of the recommendation was that TM should be able to track the number of days it took to pay the voucher, beginning with the date the traveler submits a proper voucher and include interest amounts incurred and paid. Management stated that the TM would be changed to maintain the first date a traveler submits a voucher as the beginning date in calculating interest incurred and paid. We will follow up this portion of the recommendation to ensure that the process is working correctly.
  - The fourth part of the recommendation was that the travel process should ensure that rejected transactions are identified and corrected in a timely manner. Management stated that it now has a procedure in place that will ensure all rejected transactions are recorded properly in the core financial system and are provided the Travel Office at each Center. We will validate with the Travel Offices that they are now getting the information they need to correct rejects.
- 6. Establish a procedure that will ensure the core financial system sends payment information and amounts to the TM for ready access and that, at a minimum, TM separately tracks the date of a traveler submitting a proper voucher for approval and the successful date of submission from TM to the core financial system.**

**Management's Response.** Concur. Management agrees that a need exists for a real-time interface and to bring the Agency within full compliance with the JFMIP requirements. Management initially stated that it would create a real-time integration between TM and the core financial system that passes information back to TM from the core financial system and maintains synchronization between the two applications. NASA planned to have this upgrade with the core financial system release 5.2 scheduled for April 2005. On August 20, 2004, management amended its response and stated that after further analysis, it has determined that the cost and timing of implementing a real time interface in the current TM would not be practical or cost effective. Instead, NASA will implement the real-time interface with the migration of TM to eTravel in 2006. Also, management will change TM to record the date the traveler initially submits a proper travel voucher for use in computing any interest. TM will separately record each date the travel voucher is sent to the core financial system. See Appendix F. Also, see management's amended response in Appendix G.

**Evaluation of Management's Response.** Management's action is responsive to the recommendation. The recommendation is resolved but will remain undispositioned and open for reporting purposes pending our analysis of TM's ability to record the dates travelers submit vouchers. We also plan to perform a separate review of eTravel in the future to evaluate the effectiveness of the planned real time interface.

- 7. Establish separate traveler and preparer signature fields in TM to ensure data accuracy, reliability, completeness, and consistency of these fields.**

**Management's Response.** Concur. TM has always maintained separate traveler and preparer fields. Management stated that, at the time of our audit it was not familiar with the new system and as a result pulled information from the wrong field when providing data for our request. Some of the data was unreliable as a result of the transition from legacy systems to TM. Since the audit, the IFMP staff has become more familiar with TM and can produce accurate and reliable data via table queries. See Appendix F.

**Evaluation of Management's Response.** Management is responsive to the intent of the recommendation. Completion date will be September 30, 2004. As detailed in this report, we received TM data from management that contained hundreds of travel transactions where the traveler signature name field was blank, contained the name of the preparer (who was not the traveler), or contained a fictitious name. The recommendation is resolved but undispositioned and open for reporting purposes pending our analysis of management's actions as described in Recommendation 5.

**8. Train users in a test environment that does not access and process live data in TM.**

**Management's Response.** Concur. Management will develop a Security Monitoring Plan for checking the validity of newly created user identifications that would ensure system users are not using the production database for other than production activity. The Security Monitoring Plan will be available by August 31, 2004.

**Evaluation of Management's Response.** Management's action is responsive to the recommendation. The recommendation is resolved but will remain undispositioned and open for reporting purposes pending our receipt and analysis of the Security Monitoring Plan and review of the instructions from the IFMP Competency Center to the NASA Centers regarding training and testing in the production environment.

Other Matters

During our audit, we learned that one of the President's 25 E-Government Initiatives, E-Travel, has an administrative initiative underway that could potentially replace the IFMP travel module. The Office of Management and Budget is responsible for oversight of the E-Government initiatives. NASA plans to implement E-Travel by September 30, 2006 as required by a proposed Federal Travel Regulation revision. NASA management should implement recommendations presented in this report, along with any other controls in the TM software, when implementing the E-Travel initiative.

***Appendixes***

Among the appendixes, note Appendix C, which identifies applicable Federal internal control and travel requirements; Appendix D, which provides details on the travel module's ineffective reporting capabilities; and Appendix E, which provides additional details on the effects of the inadequate reporting capabilities and interface with the core financial system.

## **List of Appendixes**

Appendix A – Status of Recommendations

Appendix B – Objectives, Scope, and Methodology

Appendix C – Applicable Federal Internal Control and Travel Requirements

Appendix D – Travel Manager (TM) Reporting Deficiencies Identified  
in Gap Analysis Reports

Appendix E – Effects of Inadequate Reporting Capabilities  
and Interface With the Core Financial System

Appendix F – Management’s Response Dated June 17, 2004

Appendix G – Management’s Amended Response Dated August 20, 2004

Appendix H – Report Distribution

## **Acronyms Used in the Report**

BW	Business Warehouse
GAO	Government Accountability Office
GSA	General Services Administration
IFMP	Integrated Financial Management Program
JFMIP	Joint Financial Management Improvement Program
OIG	Office of Inspector General
TM	Travel Manager

## Appendix A. Status of Recommendations

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<b>Recommendation</b>	<b>Resolved</b>	<b>Unresolved</b>	<b>Open/ECD*</b>	<b>Closed</b>
1	X		October 31, 2004	
2	X		October 31, 2004	
3	X		August 30, 2004	
4	X		October 31, 2004	
5	X		September 30, 2004	
6	X		December 31, 2006	
7	X		September 30, 2004	
8	X		August 31, 2004	

\* ECD – Estimated Completion Date

## **Appendix B. Objectives, Scope, and Methodology**

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### **Objectives**

The audit objectives were to determine if (1) the Integrated Financial Management Program (IFMP) travel module contained appropriate management controls for monitoring the use of travel funds and complied with Federal travel system requirements, and (2) whether NASA travelers were reimbursed within the required 30 days and, if not, whether interest was paid for late reimbursements.

### **Scope and Methodology**

To meet our objectives we:

- Reviewed Federal and NASA requirements, policy, and guidance related to travel, the Gelco Information Network, Inc.'s, commercial-off-the-shelf software product Travel Manager (TM), and related travel systems.
- Interviewed representatives from NASA Headquarters, IFMP Travel Management Project Office – Langley Research Center (Langley), and IFMP Competency Center personnel in Huntsville, Alabama.
- Requested either a standard report or an ad hoc retrieval of travel vouchers containing traveler name, Center, voucher number, voucher submission date, voucher payment amount, voucher payment date, and interest incurred or paid for the period November 2002 through April 2003. We limited our request to only those Centers that had implemented the core financial system.
- Analyzed data received based on the above request to determine if (1) travel payments were timely, (2) the interface between TM and the core financial system was adequate, (3) the TM reports module was adequate, and (4) TM data was accurate, reliable, complete and consistent.

In conducting our audit we identified an issue regarding NASA Headquarters' noncompliance with Federal travel requirements and have reported on this issue in the Findings section of the report.

### **Use of Computer-Generated Data**

We obtained computer-generated data from TM. We attempted to trace the data through the core financial system but were unable to do so because of reporting and interface limitations. In addition, we manually researched eight vouchers from TM and in six instances we could not find those vouchers in the core financial system. Payment information was not updated in TM, which indicated that data in TM might not be accurate, reliable, complete, or consistent. Because of the nature of the finding, we were

## **Appendix B**

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unable to determine whether data from TM were accurate, reliable, complete, or consistent. Consequently, in the audit conclusions we did not rely on the data we pulled. Our concerns are discussed in this report.

### **Management Controls Reviewed**

We interviewed officials at NASA Headquarters, Langley, and the IFMP Competency Center to identify and assess management controls related to reporting, the interface between TM and the core financial system, and data that are in TM. We consider the inadequate reporting capabilities and interface weaknesses, which resulted in the lack of data accuracy, reliability, completeness, and consistency, to be control weaknesses that need management attention. We have addressed our concerns in the body of this report.

### **Audit Work**

We performed audit work at NASA Headquarters, Langley, and the IFMP Competency Center from April 2003 through January 2004 in accordance with generally accepted government auditing standards.

## Appendix C. Applicable Federal Internal Control and Travel Requirements

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The Government Accountability Office (GAO) defines the internal control activities Federal agencies use for ensuring that their directives are carried out. The GAO guidelines, “Standards for Internal Control in the Federal Government,” dated November 1999, define monitoring as one specific control activity and state, “Internal control should generally be designed to assure that ongoing monitoring occurs in the course of normal operations.”

The Joint Financial Management Improvement Program (JFMIP) requires that travel systems “document travel information so it is easily and readily available for analysis, decision support, operational control and external regulatory reports.”

Specifically, JFMIP requires that travel systems must:

Allow for the formatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the agency.

Provide the capability to download data to spreadsheets or other analytical tools.

JFMIP also requires that travel systems maintain standard data elements that will generate standard and ad hoc reports, maintain and report obligation and liquidation information, and provide a capability to run on-demand analysis reports. JFMIP specifies that the interface between the travel and the core financial system must be linked in such a way that the system efficiently and effectively ensures data accuracy and integrity; provides a standard record format in the two systems; provides control totals and record counts for ensuring integrity of received and processed transactions; and provides two-way interface support between the systems. JFMIP requires reliable and accurate data and complete audit trails in a Government agency’s integrated financial management system.

The Federal Travel Regulation requires that Government agencies reimburse travelers within 30 calendar days after a traveler submits the proper travel claim. For any proper travel claim that is not reimbursed within 30 days, the agency must pay a traveler the amount due plus interest on that amount.



## Appendix D. Travel Manager (TM) Reporting Deficiencies Identified in Gap Analysis Reports

The table below shows some of the reporting deficiencies each gap analysis performed identified.

### Functional Gap Analysis: Reports Needed But Not Produced in TM

2001	2002*	2003**
<ul style="list-style-type: none"> <li>• Federal Travel Questionnaire (required by General Services Administration [GSA])</li> <li>• Report on Acceptance of Payment from a Non-Federal Source for Travel Expenses and Invitational Travel Report listing travel paid by NASA for non-NASA personnel (required by NASA Financial Management Manual)</li> <li>• Foreign Travel Report (required by NASA Office of the Chief Financial Officer)</li> <li>• Letters to travelers who have not submitted a voucher within 5 days</li> <li>• Letters to the traveler explaining which claimed expenses were not allowed on the voucher and why</li> <li>• Document Queue Report</li> <li>• Earned Income Report</li> <li>• Travel Prompt Processing Report listing data on timeliness of processing vouchers within TM</li> <li>• Document Adjusted Status Report listing all documents stamped "adjusted"</li> <li>• First Class Travel Report listing all "first class" travel that has taken place</li> <li>• Report total travel and compare costs by travel location</li> </ul>	<ul style="list-style-type: none"> <li>• Accounting Summary</li> <li>• Document Summary</li> <li>• Public Key Infrastructure Certificate List</li> <li>• Budget, Route and Review Reports</li> <li>• Web-based reports not working and either printed incorrectly or not at all</li> </ul>	<ul style="list-style-type: none"> <li>• Standard reports problems</li> <li>• Current TM reports were not sufficient to meet the pilot requirements</li> <li>• GSA Federal Agency Travel Information Request</li> <li>• Acceptance of Payment from a Non-Federal Source for Travel Expenses</li> <li>• International Transactions of the Federal Government</li> <li>• Cost comparison by destination</li> <li>• Ad hoc retrieval capabilities</li> <li>• Notification to travelers and Centers for late travel vouchers</li> <li>• Payroll offset, other collections, and earned income report</li> <li>• Document queue report</li> <li>• Foreign travel report</li> <li>• Report of payments from non-Federal sources</li> <li>• Travel documents not signed</li> <li>• Travel prompt processing report to report timeliness of the TM software</li> <li>• Document adjusted status report to report on all documents stamped "adjusted"</li> <li>• Government bill of lading payment worksheet</li> <li>• First class travel report</li> <li>• Notification to travelers: when a travel package is ready to be picked up; the travel claim is expected to be filed; anticipated reimbursement deposit date</li> <li>• Notify Center and traveler when they have not submitted a travel claim within 5 days</li> <li>• Print GSA-approved travel vouchers</li> </ul>

\* The 2002 deficiencies were in addition to those deficiencies cited in 2001.

\*\* The 2003 deficiencies included deficiencies cited in the 2001 and 2002 gap analysis reports and also additional requirements.

## **Appendix E. Effects of Inadequate Reporting Capabilities and Interface with the Core Financial System**

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Because the travel module did not comply with Federal travel reporting and interface requirements, management was unable to (1) produce a standard report, (2) identify and resolve questionable travel transactions, (3) certify the integrity of travel data, (4) provide adequate service to NASA travelers, and (5) accurately calculate days required to pay travelers and interest owed to travelers for late payments. As a result, management was not able to monitor the travel data of the Agency to ensure proper use of funds.

Standard Report Production. The travel module's reporting deficiencies were evident when NASA management could not provide us with what we believe was very basic travel-related information. In May 2003, some of the senior management officials at NASA raised a concern to the Office of Inspector General (OIG) that some NASA travelers were not being reimbursed in a timely manner for travel expenses. To review the issue, we requested from the Agency Business Process Lead for Travel on May 20, 2003, either a standard report or an ad hoc retrieval of travel vouchers. We requested that the report contain traveler name, Center, voucher number, voucher submission date, voucher payment amount, voucher payment date, and interest incurred or paid for the period November 2002 through April 2003.

At the time of our request, Integrated Financial Management Program (IFMP) personnel told us that Travel Manager (TM) did not have a standard report that would meet our requirements. They also stated that ad hoc reports within TM would be needed to produce the required report. On June 10, 2003, IFMP Competency Center management stated that a second ad hoc retrieval would have to be run in the core financial system to obtain applicable payment and interest-paid information because that information was not maintained in TM.

On July 10, 2003, management gave us a spreadsheet that contained some of the information available in TM. The information we received did not include voucher payment amounts or voucher payment dates. In addition, the information was in a format that was difficult to use. Management explained that the requested information could be automatically matched with payment and interest information from the Agency's core financial system to provide a complete audit trail for all transactions. However, after researching the automatic matching of data between the two systems, management told us in August 2003 that the requested report could not be produced from the core financial system but could possibly be produced in the Business Warehouse (BW). Management never did provide the requested report.

Questionable Travel Transactions. Management could not identify or resolve questionable travel transactions that we identified during the audit. The July 10, 2003, spreadsheet that management provided contained data inconsistencies and missing information. Of the 12,053 travel transactions in the spreadsheet, we identified 1,821 (15 percent) travel transactions that were questionable. Details of the questionable transactions follow:

## Appendix E

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- 981 transactions may not have been submitted to the core financial system within 30 days of traveler submission, as the Federal Travel Regulation requires. In our judgmental sample of eight vouchers, we were able to determine that only two vouchers researched from TM to the core financial system were actually paid, and we believe that they were late payments. The other six vouchers could not be located in the core financial system. TM records the date it sends a voucher to the core financial system. The core financial system does not, however, send acceptance information, payment amounts, or payment dates to TM. Therefore, when TM records a date of voucher submission, determining whether this was the date the voucher was successfully processed is not possible because the dates of successful submissions are not separately recorded. Management indicated that traveler voucher submission dates through payment dates are not maintained for tracking interest and that only the date TM submits the voucher to the core financial system through payment would be tracked in the core financial system. Management also indicated that the two vouchers we believe were paid late were considered as on time by IFMP personnel because the core financial system does not calculate travel from the date the traveler submits a proper voucher for approval but uses the date the transaction is successfully submitted to the core financial system.
- 533 transactions more than 30 days old in TM contained no evidence that they were ever sent to the core financial system for payment. We were unable to determine whether the transactions were awaiting processing in TM, or whether the vouchers were submitted for payment in the core financial system. IFMP Competency Center personnel stated that they could not determine if the vouchers were paid but believed the transactions had been paid using a process that bypasses TM voucher submissions. When TM is bypassed and the voucher is paid in the core financial system, the payment cannot be linked to original TM data, and the voucher record in TM cannot be traced to its payment in the core financial system. Without the information from both systems, the only control that ensures that the traveler received payment is a traveler complaint.
- 307 transactions in the live system had names in the “Traveler Name” field that were not actual NASA travelers. Some of the questionable names were the names of Snow White’s dwarfs (83 vouchers) or confusing entries such as “Pre-SAP Conversion” or “ECPB-22.” During the audit, we were told that the vouchers related to the fictitious travelers did not result in any improper payments. Management stated that they believed the 307 transactions were used to process one payment for many vouchers into the core financial system, and that they have used this method of processing to (1) process multiple travel payments during the implementation of TM and its integration with the core financial system, and (2) train personnel in performing this procedure. We were unable to determine if any improper payments were made with regard to these transactions. As part of management’s response, management directed each Center to research these and other questionable transactions to ensure

integrity of the transactions. We will review the Center research during audit follow-up to ensure that no improper payments were made. Because of the lack of control over the data and missing audit trails, we question using this method for training. Two additional problems were found relating to the “Traveler Name” field. The Traveler Name field was not adequate or unique enough to link vouchers between TM and the core financial system. In TM, a traveler name may have many travel authorizations and vouchers linked to it. In the core financial system, traveler name retrieval would include any travel authorized and paid as well as other expenditures paid for that traveler name.

Instances where TM contained either the name of the traveler or the preparer in the signature field for traveler name also existed. Management stated the condition occurred because the system showed only the name of the last person to access the record before submission to the core financial system. Management cannot monitor travel without knowing the dates each user prepares data in the system or the name signature field containing accurate and complete data. Management needs a unique field that can link records between the two systems to perform its required monitoring function.

- 23 transactions were submitted to the core financial system without any traveler details, such as traveler name and traveler submission date, for the voucher number. We could not determine whether the transactions were paid or not paid. IFMP Competency Center personnel could not explain why that occurred and recommended further investigation at the Center level as needed. Competency Center personnel stated that they believed transactions with blank traveler names and submission dates were not possible to process in TM without a valid traveler name and social security number included in both TM and the core financial systems. Further information could not be obtained because there was no traveler name, social security number, or travel authorization number to research in the core financial system.

We discussed the issues with Headquarters and IFMP Competency Center personnel. The personnel stated that they were not able to research the questionable data in the core financial system because of the reporting limitations and interface inadequacies described above.

Integrity of Travel Data. NASA management lacked management control tools and the detailed understanding and experience of using the tools necessary for analyzing, monitoring, and researching Agency travel data to ensure the proper use and accountability of travel funds. Without adequate reporting capabilities, management cannot easily detect travel irregularities in a timely manner such as travel transactions by date, Center, or individual traveler. Further, we were unable to track travel transactions

## **Appendix E**

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from initial authorization through payment and posting to Agency accounting records, which would have ensured that travel vouchers were paid and accounted for appropriately.

Level of Service to Travelers. Because management could not produce a report of travel voucher submission and reimbursement dates, management could not determine if NASA travelers were reimbursed timely or received interest for reimbursements that took more than 30 days to process.

Calculation of Days and Interest. Management informed us in August 2003 that the core financial system calculated the number of days for paying vouchers, and that the calculation was based on the date vouchers were successfully submitted from TM to the core financial system. However, the Federal Travel Regulation requires that interest be calculated based on the date the traveler submitted an acceptable voucher into TM. This means that when NASA calculated the number of days for paying travel vouchers and interest on payments, the number of days for paying travel vouchers would not have been calculated correctly. By using a later date in the calculation of number of days to pay vouchers, the interest calculation would have also been incorrect and would have had the effect of underpaying the traveler.

## Appendix F. Management's Response Dated June 17, 2004

National Aeronautics and  
Space Administration  
**Office of the Administrator**  
Washington, DC 20546-0001



June 17, 2004

TO: W/Alan Lamoreaux

FROM: AG/Program Executive Officer, Integrated Financial Management Program

SUBJECT: NASA Response to Report titled "NASA's Travel Module Lacks Management Control Structure and Compliance with Federal Requirements" (Assignment number A-01-061-04)

Please find below NASA's response to the subject report.

### **GENERAL COMMENTS**

NASA completed the implementation and integration of its Travel Manager system module into the Core Financials application of the Integrated Financial Management Program's (IFMP) at its 10 NASA Centers on June 23, 2003.

Four Centers began using Travel Manager (TM) as a stand-alone module prior to the integration efforts as early as April 2002. The Centers using the stand-alone version of Travel Manager used the application mostly as a document generation system. These Centers created travel-related documents, printed them and routed them using the paper form generation capability of the TM module. The full use of the Travel Manager application integrated with the Core Financial module under its Agency-wide configuration and functionality began in October 2002 and the onset of the 2003 Fiscal Year. The selected phased implementation strategy of Travel Manager was reflected in the fact that our Centers were at different stages of implementation at the time the OIG conducted its audit. This data set contained both pre- and post-SAP transaction records and results, some of which might have still been processed using legacy accounting systems since retired by TM.

Because the pre-SAP data was not directly integrated into the Core Financial system and was not under an Agency Standard Process for document preparation, tracking transactions from beginning to end was difficult for the auditors. However, now, with all 10 Centers operating in an integrated production environment, tracking a document from beginning to end and determining whether a payment exceeds 30 days is no longer an issue. Although NASA personnel during the audit timeframe were not able to respond to requests as quickly to auditors as needed, the enclosed responses to the OIG recommendations will hopefully address the OIG's concerns.

Specifically, we submit that NASA is now finally able to monitor travel documents from initiation through final posting. While we agree that there is currently no "real-time" interface between TM and Core Financial, there is a mechanism in place to monitor each transaction from beginning to end. Using the current integrated capabilities of both its Core Financials and TM

applications, the Agency is now capable of monitoring and verifying that all documents are processed and approved within the regulatory requirements. We also agree that there is an ongoing need for a real-time interface to bring the Agency within full compliance with the JFMIP requirements, and our plans for meeting this requirement are stated in the response to Recommendation #6 below. We also believe that the Agency's remedial action to perform batch processing five times a day support management's ability to make informed operational decisions.

In summary, NASA understands and agrees with the recommendations contained in the audit. Since the audit was performed, the IFM Program has completed the implementation of its Travel Manager module at all 10 Centers and has stabilized operation. Additional management controls have been incorporated into the integrated system, and, based on operating results and user feedback, additional improvements have been made to the system. The Program is committed to the implementation of upgrades to the system prior to the implementation of eTravel in September 2006.

Below is NASA's response to each of the OIG's recommendations.

**RECOMMENDATION #1**

*Ensure that reports identified in the functional gap analyses published in 2001, 2002, and 2003 are developed for and deployed to TM users.*

**NASA Concur With Recommendation #1**

We agree that the reports available through Travel Manager do not meet all reporting requirements. A remedial action plan was developed to create reports that would mitigate the reporting weaknesses identified in the gap analysis. The TM community, led by the Agency Business Process Lead (ABPL), developed and completed this action plan. The gap analysis document is a list of reports that was created prior to the implementation of TM. At closer look, it was identified that many of the reports listed in the gap analysis contained much of the same data. A team of Center experts assembled in May 2003 and assisted in developing and confirming required data elements. The outcome of this process was an updated list of user requirements. Through this action plan, the TM user requirements are being met and have been confirmed.

The gap analysis was originally created as a list of all reports including travel data. Due to the integrated relationship with the Core Financial module, TM reporting requirements are met through a combination of Travel Manager reports as well as Business Warehouse (BW) reports. At the conclusion of the reporting workshops, it was clear to NASA that the gap analysis was originally created as a "wish list" of reports. An outcome of the workshops was an agreed upon list of needed reporting requirements. The table below describes the status of the reports as requested in this recommendation. Numerous testers from the Centers have tested the new BW reports. The reports will be available to all users in October 2004. In summary, NASA went through an extensive process using the TM community, to create and validate useful reports for TM users. These reports meet their requirements and eliminated reporting gaps.

	<b>Functional Gap Analysis: Reports needed but not Produced in TM 2003</b>	<b>Status</b>
1	Standard reports problem	Resolved; TM reporting team currently evaluating developed BW reports A. Acceptance of Payment from a Non-Federal Source for Travel Expenses B. GSA Federal Agency Travel Information Request C. International Transactions of the Federal Government
2	Current TM reports were not sufficient to meet the pilot requirements	Resolved with reports in #1 above
3	GSA Federal Agency Travel Information Request	Resolved with reports in #1 above
4	Acceptance of Payment from a Non-Federal Source for Travel Expenses	Resolved with report "A" mentioned above
5	International Transactions of the Federal Government	No longer required an OMB requirement as of 2004
6	Cost comparison by destination	Resolved with reports in #1 above
7	Ad hoc retrieval capabilities	Resolved with reports in #1 above
8	Notification to travelers and Centers for late travel vouchers	Resolved within Travel Manager- "Unsubmitted Voucher Report"
9	Payroll offset, other collections, and earned income report	Resolved with reports in #1 above
10	Document queue report	Resolved within Travel Manager- "Routing Status Report"
11	Foreign travel report	Resolved with report "A" mentioned above
12	Report of payments from non-federal sources	Resolved with report "A" mentioned above
13	Travel documents not signed	Resolved within Travel Manager- "Routing Status Report"
14	Travel prompt processing report to report timeliness of the TM software	Not a report requirement
15	Document adjusted status report to report on all documents stamped "adjusted"	Resolved within Travel Manager- "Adjustment Report"
16	Government Bill of lading payment worksheet	Change of Station requirement-not a TM activity
17	First class travel report	Report provided annually to GSA by HQ Code O - not a TM requirement
18	Notify to travelers: when a travel package is ready to be picked up; the travel claim is expected to be filed; anticipated reimbursement deposit date	Resolved within Travel Manager- "TM Notify Letter"" and email from Core Financial



Appendix F

19	Notify Center/traveler when they have not submitted a travel claim within 5 days	Resolved within Travel Manager- "Unsubmitted Voucher Report"
20	Print GSA-approved travel vouchers	Resolved within Travel Manager- voucher printout meets GSA requirements

**RECOMMENDATION #2**

*Ensure that an ad hoc reporting tool is developed to produce needed reports.*

**NASA Concur With Recommendation #2**

Business Warehouse (BW) is a web-based ad hoc reporting tool that contains financial and travel data. As mentioned above, a number of BW reports have been developed to extract travel data. Since the initial BW deployment of travel related reports, the following data elements have been added: Location, Trip Purpose, Trip Type, and Travel Date. Additional reports discussed in recommendation #1 will be deployed for Center use in the Core Financial 5.1 release scheduled for October 2004. The following data elements will be present in these reports: Max Number of Legs, Purpose Description, Account Label (account code), Account Sublabel (airline, food, lodging, etc.), Payment Method (Traveler, CBA, IN Kind, etc.), Voucher Status (datalink, etc.), Leg, Line Count, Line Type, Estimated Cost, Actual Cost, FM Area, Fund, Funds Center, Controlling area, Chart of accounts, Business Area, Commitment Item, Cost Center, WBS Element, Order, Functional Area, Vendor, Cost Element, Fiscal Year, G/L Account. These BW reports completely fulfill this recommendation.

**RECOMMENDATION #3**

*Determine if NASA owes interest on the 1,821 questionable vouchers we identified, and if appropriate, pay the travelers.*

**NASA Concur With Recommendation #3**

NASA agrees that if vouchers are paid 30 days past the date the traveler signed the voucher, interest is owed to the traveler. We have divided the 1,821 questionable vouchers up by Center and requested that the Center's analyze the data to ensure the travelers were paid correctly. If Centers determine that interest was owed to the traveler, but not paid, Centers have been instructed to appropriately pay the employee the owed interest. Centers were required to provide results of their analysis by May 31<sup>st</sup>, 2004. Results of the Center's analysis have indicated that NASA owes approximately \$700 in interest payments to travelers. One Center will finish their analysis by June 30<sup>th</sup>, 2004. The interest payments to travelers will be complete by August 30<sup>th</sup>, 2004.

Since all travel documents use the standard interface functionality from Travel Manager to the Core Financial module, all travel vouchers are correctly processed with respect to interest calculations. The date the traveler signs the voucher is used as the "start" date when the document is interfaced to the Core Financial module. If 30 days from this date has passed, the appropriate interest is calculated by the Core Financial module and paid to the traveler.

**RECOMMENDATION #4**

*Develop additional control totals that will validate TM information interfacing with the core financial system, such as, dollar control totals.*

**NASA Concur With Recommendation #4**

We agree that control totals are a necessary tool in validating integration data. The Travel Manager integration produces a run status report that provides transaction status (success / failure) and reference information between the Travel Manager and Core Financial systems. This information is reported at a document level with a single file produced for the entire Agency. This report serves as a control total, ensuring all documents processed through the interface are accounted for.

**Corrective Action:**

Based on this recommendation, we will create an additional report that provides individual run dollar control totals. The report will consist of the number of documents and total dollar amount received from Travel Manager to the number of documents and total dollar amount successfully processed within Core Financial. The report will be developed and implemented with the Core Financial 5.1 release in October 2004, and will be supplied to the OIG at that time.

**RECOMMENDATION #5**

*Implement a process to track vouchers from traveler submission for approval through payment date, and include a standard record format between the TM and core financial system. The method should provide an ability to track the number of days to pay the voucher, beginning with the date the traveler submits a proper voucher, and include interest amounts incurred and paid. This process should also ensure that rejected transactions are identified and corrected in a timely manner.*

**NASA Concur With Recommendation #5**

NASA travelers can track their vouchers from submission for approval through payment date using TM's 'document status' feature as well as a travel query in BW. The 'document status' feature in TM includes a date and time stamp for each individual that has "stamped" the voucher. Therefore, travelers can see exactly where their documents are in the approval process at any time. When the voucher goes through the interface, a stamp is applied to the document status to indicate that the voucher information had been sent to Core Financial. The BW travel query includes the date the voucher was sent to Core Financial as well as the actual payment date to the traveler. The amount of the voucher is also in the BW report and interest is identifiable. Travelers have all the required information to complete the process described in Recommendation #5.

The interface between Travel Manager and Core Financial includes a standard record format. The ability to track interest due to travelers is inherent in the integration between Travel Manager and Core Financial. The date the traveler "signs" the voucher in Travel Manager is transferred to Core Financial as the "received date". Interest is calculated in Core Financial based on the correct Prompt Payment criteria using the "received date" field. Based on the

incorrect statements in the audit report, we conclude that the terminology used in the Core financial system (i.e. received date) confused the auditors.

A procedure is in place to ensure all rejected transactions are recorded properly in the Core Financial system. This procedure is intended for use when an invoice fails the interface and the document is reset and is stamped "signed" again on a subsequent date. When an invoice fails the interface (for whatever reason) and the document is subsequently sent through the interface, it may become necessary to change the received date on the posted invoice in Core Financial to match the date that the traveler originally signed the voucher. For example: The traveler signed his voucher, it was approved and datalinked on 4/1/04, but failed the interface. If the document was reset and re-stamped on 4/2/04, then the received date will need to be changed to 4/1/04 in Core Financial. Changing the date to the correct date is necessary for the Core Financial system to calculate the proper due date and any potential interest.

Rejected transactions are identified on the run status report (see response to recommendation #4). Centers review this report on a daily basis and correct errors or rejects as they are identified, normally the same day or the following day.

**RECOMMENDATION #6**

*Establish a procedure that will ensure the core financial system sends payment information and amounts to the TM for ready access and that, at a minimum, TM separately tracks the date of a traveler submitting a proper voucher for approval and the successful date of submission from TM to the core financial system.*

**NASA Concur With Recommendation #6**

NASA travelers can track their vouchers from submission for approval through payment date using the TM application's 'document status' feature as well as a travel query in BW. The 'document status' feature in TM includes a date and time stamp for each individual that has "stamped" the voucher. Therefore, travelers can see exactly where their documents are in the approval process at any time. When the voucher goes through the interface, a stamp is applied to the document status to indicate that the voucher information had been sent to Core Financial. The BW travel query includes the date the voucher was sent to Core Financial as well as the actual payment date to the traveler. The amount of the voucher is also in the BW report and interest is identifiable. Travelers have all the required information to track their vouchers all the way through the process.

Travel Manager currently extracts qualifying documents for processing within Core Financial on a scheduled basis. These documents are received from Travel Manager in batch mode and individually processed within Core Financial; however, the result of processing is not returned to Travel Manager for capture within the Travel Manager document. A run status report is created outside of Travel Manager that indicates failed documents. The Center Travel Offices use the run status report to correct the document errors.

**Corrective Action:**

NASA will create a real-time integration between Travel Manager and Core Financial that passes information back to Travel Manager from Core Financial and maintains synchronization between the two applications. When a Travel Authorization or Voucher is successfully posted in Core Financial the respective Funds Commitment or Invoice reference details will be passed back and maintained within Travel Manager. In the event of an error, details corresponding to the error will be maintained in the remarks section of the Travel Authorization or Voucher in Travel Manager. The real-time solution has been discussed with technical representatives from NASA, IBM, and Gelco via multiple design review sessions. With a successful upgrade of Travel Manager from version 8.0 to version 8.2 during the 5.1 Core Financial release, Gelco and the EAI team will be positioned for a real-time delivery within the 5.2 Core Financial release. The Core Financial 5.1 and 5.2 releases are tentatively scheduled for October 2004 and April 2005 respectively.

**RECOMMENDATION #7**

*Establish separate traveler and preparer signature fields in TM to ensure data accuracy, reliability, completeness, and consistency of these fields.*

**NASA Concurs With Recommendation #7**

We agree that the Travel Manager should have separate fields for the traveler and preparer signature. In fact, Travel Manager has always maintained separate fields. We acknowledge that the data submitted for the audit could have been of better quality and understand how this data could be interpreted as inaccurate, unreliable, incomplete or inconsistent. Some data was deemed unreliable due to the Center transitions from a paper process or Pre-SAP application to the Post-SAP application. Since the audit, the IFM CC staff has become more familiar with the tables in TM and can produce accurate and reliable data via table queries.

**RECOMMENDATION #8**

*Train users in a test environment that does not access and process live data in TM.*

**NASA Concurs With Recommendation #8**

We agree that training should not be accomplished in the production database. The best approach is that testing should be accomplished in a testing environment and training should be accomplished in a training environment.

NASA Centers are responsible for conducting their own instructor led training. Unfortunately the Travel Manager Project Office and the IFMP Competency Center (IFMPCC) were not able to prevent Centers from sometimes training in the production environment. In the past, the IFMPCC has communicated to Centers that this practice should not be followed by the Centers. The IFMPCC has created and maintained a testing and training database for Centers to use for these purposes. The procedures for using the correct database for training users are in place.

Also, the OIG draft report includes incorrect statements referring to the use of generic user ID's to "train personnel". In Travel Manager, the use of generic user ID's is for the Travel Office production processing, not for training purposes.

Corrective Action:

We will develop a Security Monitoring Plan for checking the validity of newly created user ID's to ensure they not using the production database for other than production activity. Although we do not believe that the report will prevent Centers from training in the production database, it provides an internal control that will allow NASA to monitor and identify violators and take corrective actions. The Security Monitoring plan will be made available to the OIG by August 31<sup>st</sup>, 2004. Also, the IFMPCC and the Agency Business Process Lead (ABPL) will periodically discuss this issue with the Centers to ensure Centers train and test in the proper database. The IFMPCC and ABPL are holding a meeting with the Centers on July 15, 2004. Notes from that meeting will be made available to the IG as evidence of the required discussion.



Patrick A. Ciganer

## Appendix G. Management's Amended Response Dated August 20, 2004

National Aeronautics and  
Space Administration  
**Headquarters**  
Washington, DC 20546-0001



Reply to Attn of:

August 20, 2004

**TO:** Assistant Inspector General for Audits

**FROM:** Chief Financial Officer  
Program Executive Officer, Integrated Financial Management Program

**SUBJECT:** Amendment to NASA Response to Report titled "NASA's Travel Module Lacks Management Control Structure and Compliance with Federal Requirements" (Assignment number A-01-061-04).

This letter serves as an amendment to the above referenced audit response. We are amending a statement made in our response to Recommendation #6 submitted on June 18, 2004. Originally we stated that we would take corrective action by creating and implementing a real-time interface between Travel Manager and Core Financial in April 2005. After further analysis and discussion regarding the cost and timing, we have concluded it is more practical and cost effective to pursue the implementation of a real-time interface with the migration to eTravel in 2006.

If you have any questions, please contact Marlana Hunter ([marlana.l.hunter@nasa.gov](mailto:marlana.l.hunter@nasa.gov)), 202 358-2511.

A handwritten signature in black ink that reads "Gwendolyn Sykes". The signature is written in a cursive style.

Patrick Ciganer

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## **Appendix H**

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## **Major Contributors to the Report**

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