

GAO

Report to the Subcommittee on Interior  
and Related Agencies, Committee on  
Appropriations, House of  
Representatives

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February 2003

# NATIONAL PARK SERVICE

## Actions Needed to Improve Travel Cost Management



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Accountability \* Integrity \* Reliability

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Highlights of [GAO-03-354](#), a report to the Subcommittee on Interior and Related Agencies, Committee on Appropriations, House of Representatives

# NATIONAL PARK SERVICE

## Actions Needed to Improve Travel Cost Management

### Why GAO Did This Study

Unable to obtain information on the National Park Service's (Park Service) travel costs to ensure that the agency is spending appropriated funds effectively and efficiently, the Subcommittee asked GAO to assess the availability of travel cost information and provide certain travel cost information, such as the cost of foreign travel and for attending conferences, for the Park Service for each of the past 4 fiscal years.

### What GAO Recommends

GAO recommends that the National Park Service implement the following procedures:

- Establish procedures for capturing travel data, including travel type and purpose as required by the *Federal Travel Regulation*.
- Enforce existing policy that requires all foreign travel vouchers to be processed electronically by the Accounting Operations Center.
- Address federal travel system requirements when designing and implementing the travel system scheduled for completion later this year as well as any future travel systems.

DOI officials concurred with our recommendations and noted steps underway to manage travel costs. [www.gao.gov/cgi-bin/getrpt?GAO-03-354](http://www.gao.gov/cgi-bin/getrpt?GAO-03-354).

To view the full report, including the scope and methodology, click on the link above. For more information, contact McCoy Williams on (202) 512-6906 or [williamsm@gao.gov](mailto:williamsm@gao.gov).

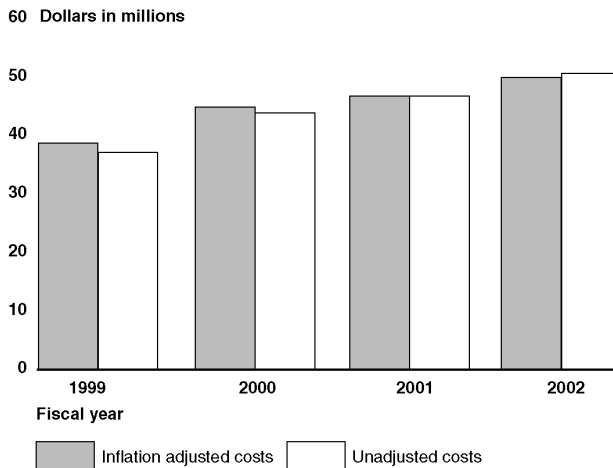
### What GAO Found

The Park Service reported that it incurred from \$39 million to \$50 million, in inflation-adjusted dollars annually, on travel costs during the past 4 fiscal years, but it does not know its actual costs for foreign travel or the travel costs related to attending conferences because it does not routinely record this required information.

The *Federal Travel Regulation* requires that agency travel accounting systems capture certain data, including travel type, such as foreign or domestic travel, and purpose, such as training or conference attendance. In addition, the Park Service requires that all vouchers for foreign travel be processed at its Accounting Operations Center, but this policy is not consistently followed. The current procedures for processing travel vouchers and recording travel costs make it difficult for the Park Service to report reliable travel data that are consistent with the *Federal Travel Regulation*. Officials at the Park Service told us that they are implementing a new travel management system that will track travel type and purpose. The system is expected to be operating throughout the agency by approximately September 2003.

Reliable, detailed travel information that is consistent with the *Federal Travel Regulation* is critical so that the Park Service and the Congress can perform their respective roles and responsibilities with regard to efficient travel cost management.

**Park Service Reported Total Travel Costs, Fiscal Years 1999-2002, Actual and Adjusted for Inflation to 2001 Dollars**



Source: GAO.

Note: This figure represents GAO's analysis of data provided by the National Park Service.

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**Abbreviations**

AOC	Accounting Operations Center
DOI	Department of the Interior
GSA	General Services Administration
JFMIP	Joint Financial Management Improvement Program
OIA	Office of International Affairs

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Accountability \* Integrity \* Reliability

United States General Accounting Office  
Washington, D.C. 20548

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February 13, 2003

The Honorable Charles H. Taylor  
Chairman  
The Honorable Norman D. Dicks  
Ranking Minority Member  
Subcommittee on Interior and  
Related Agencies  
Committee on Appropriations  
House of Representatives

Unable to obtain information on the National Park Service's (Park Service) travel costs, the Subcommittee asked in its June 3, 2002, letter and subsequent discussions that we review several issues pertaining to the Park Service's travel costs. As principal steward over 385 areas covering 84 million acres of land, the Park Service receives approximately 25 percent of the Department of the Interior's (DOI) annual appropriations. In fiscal year 2001, the net cost of Park Service operations was over \$2 billion, and included travel and transportation costs of almost \$47 million.

To assess the availability of the Park Service's travel expense information, the Subcommittee asked us to determine (1) whether the Park Service could provide its travel cost by type (such as foreign or domestic) and purpose (such as conference attendance or training) for fiscal years 1999, 2000, 2001, and 2002, and if not, what factors contribute to the Park Service's inability to provide the information, (2) the annual total travel costs for those years, and (3) how many foreign trips were authorized for those 4 fiscal years and at what estimated cost. Further, we were to describe the Park Service's authorization process for foreign travel.

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## Results in Brief

The Park Service does not know its actual costs for foreign travel or the travel costs related to attending conferences because it does not routinely record this required information. Information generated from the Park Service's travel accounting system is not consistent with the *Federal Travel Regulation*,<sup>1</sup> which requires agencies to track the type (such as foreign or domestic) and purpose (such as conference attendance) of official government travel.<sup>2</sup> In addition, while the Park Service requires all vouchers for foreign travel to be processed at its Accounting Operations Center (AOC), this policy is not consistently followed. Although enforcement of this policy would not automatically yield summary information on foreign travel costs under the existing travel accounting system, it could facilitate the enhancements necessary for tracking and monitoring Park Service foreign travel costs. The current procedures for processing travel vouchers and recording travel expenditures include a combination of both centralized and decentralized methods. One result of this is that the Park Service records certain foreign travel costs as domestic travel costs. Therefore, it is difficult for the Park Service to report reliable travel data that are consistent with the *Federal Travel Regulation*.

Reliable detailed travel information that is consistent with the *Federal Travel Regulation* is critical so that the Park Service, the Congress, and the General Services Administration (GSA)<sup>3</sup> can perform their respective roles and responsibilities with regards to efficient travel cost management. The Park Service is in the process of implementing a new travel management system that is designed to generate travel information in accordance with the *Federal Travel Regulation* and will eventually be able to provide reliable detailed travel information on foreign travel costs and costs for attending conferences. This system is expected to be operational throughout the Park Service by approximately September 2003.

After adjusting for inflation, total reported Park Service travel costs for the past 3 years have increased by an average of about 9 percent annually from

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<sup>1</sup>Title 41 C.F.R. 300-304. The *Federal Travel Regulation* is issued by the General Services Administration, in part, to provide guidance to agencies on the authorization of travel reimbursement for certain federal government civilian employees when traveling on official government business.

<sup>2</sup>41 C.F.R. 301-71.2 and appendix C to Chapter 301 identify required data elements.

<sup>3</sup>GSA's Office of Governmentwide Policy is responsible for the *Federal Travel Regulation*, which provides travel policy for federal government agencies and their travelers.

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approximately \$39 million in fiscal year 1999, to approximately \$50 million in fiscal year 2002. The Park Service was able to provide overall travel costs broken down by its seven regions, the Washington, D.C., office, and its other reporting units for fiscal years 1999 through 2002. Travel costs for the Washington, D.C., office rose by approximately 60 percent, increasing from \$5.6 million to over \$9 million. Combined travel costs for the seven regional offices increased approximately 26 percent, from almost \$31 million to almost \$39 million. The three remaining units, which include the service centers and the Job Corps Program, decreased slightly, going from almost \$2.5 million to almost \$2.4 million.

Given the Park Service's failure to record and thus inability to confidently report foreign trips and the related costs, the Park Service's Office of International Affairs (OIA) provided us estimated trip and cost data. Based on the authorization documents that it receives approximately 6 weeks prior to travel dates, OIA estimated a steadily increasing number of trips from 355 in 1999 to 470 in 2002. It acknowledged that some foreign trips may not have actually occurred, and that cost data could be suspect for this reason as well as because trips may have been extended or shortened since approval. The Park Service's foreign travel approval process largely entails various levels of supervisor and agency approval and ends with the Department of State and appropriate U.S. embassy concurrences.

This report makes recommendations for the Park Service to (1) establish procedures for capturing travel data, including travel type and purpose as required by the *Federal Travel Regulation*, (2) enforce the existing Park Service foreign travel policy that requires all foreign travel vouchers to be processed electronically by AOC, and (3) address Joint Financial Management Improvement Program (JFMIP)<sup>4</sup> *Travel System Requirements* when designing and implementing the travel system scheduled for completion later this year as well as any future travel systems.

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<sup>4</sup>JFMIP is a joint cooperative undertaking of the Office of Management and Budget, the General Accounting Office, the Department of the Treasury, and the Office of Personnel Management, working in cooperation with each other and with operating agencies to improve financial management practices throughout the government. JFMIP issued *Financial Management Systems Requirements* that describe the requirements of the Federal Financial Management Improvement Act of 1996. See Joint Financial Management Improvement Program, *Travel System Requirements*, JFMIP-SR-99-9 (Washington, D.C.: July 1999).

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In written comments on a draft of this report, DOI concurred with our conclusions and recommendations and described actions underway to address our recommendations as well as efforts being taken to reduce travel costs for the current fiscal year. While agreeing with our recommendations, DOI stated that it took exception to certain statements in our report. We address DOI's concerns by referring to the relevant points made in our report and reaffirming our position in the "Agency Comments and Our Evaluation" section.

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## Background

The National Park System of the United States comprises 385 areas covering around 84 million acres in 49 states, the District of Columbia, American Samoa, Guam, Puerto Rico, Saipan, and the Virgin Islands. Besides running the National Park System, the Park Service fills many other roles to augment the conservation and the preservation of natural resources.

In its mission, the Park Service recognizes its responsibility for managing a great variety of national and international programs designed to help extend the benefits of natural and cultural resources conservation and outdoor recreation throughout the nation and the world. Implementation of its domestic and global missions and leadership roles presents opportunities for recurrent travel.

OIA provides the overall framework for the Park Service's international programs and coordinates its participation in international activities in fulfillment of global obligations and domestic legislative requirements. OIA also has responsibility to ensure that Park Service employees comply with the *Federal Travel Regulation* and DOI foreign travel regulations as well as Park Service regulations when traveling outside the United States on official government business. AOC, the Park Service's consolidated administrative accounting and payment office, produces the Park Service's travel policies based on the *Federal Travel Regulation* and DOI travel regulations. DOI has adopted the *Federal Travel Regulation* and its supplements and amendments as its basic travel and transportation policy for all its bureaus and offices, including the Park Service.

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## Objectives, Scope, and Methodology

We were asked to determine (1) whether the Park Service could provide its travel cost by type (such as foreign or domestic) and purpose (such as conference attendance or training) for fiscal years 1999, 2000, 2001, and



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2002, and if not, what factors contribute to the Park Service's inability to provide the information, (2) the annual total travel costs for those years, and (3) how many foreign trips were authorized for those 4 fiscal years and at what estimated cost. We were also asked to describe the authorization procedures required for foreign travel.

In order to fulfill the first objective, we asked the Park Service to provide travel cost data from its travel accounting system for fiscal years 1999 through 2002. We requested the data for each of the Park Service's established regions. We identified the requirements for tracking and recording detailed travel data by reviewing the *Federal Travel Regulation*; JFMIP's *Travel System Requirements*; and DOI's and the Park Service's travel regulations, policies, and procedures. We identified the causes leading to the Park Service's inability to provide reliable detailed travel information that is consistent with the *Federal Travel Regulation* by interviewing Park Service officials and staff members, as well as certain DOI staff members. We visited the Park Service AOC and observed as travel vouchers were processed through the travel accounting system to gain an understanding of how travel cost data are processed and to ascertain the capabilities of the system. In addition, we interviewed an official at GSA responsible for gathering detailed travel information from certain agencies biennially and reviewed the travel information for fiscal year 2000 submitted to GSA by the Park Service to confirm the assertions that the Park Service used estimated, not actual, data in fulfilling the reporting requirement to GSA.

For objective two, we used the data given to us by the Park Service and adjusted for inflation. We reviewed the Park Service's financial statement audit for fiscal years 2000 and 2001 to determine if any identified material internal control weaknesses or reportable conditions could affect the reliability of the Park Service's travel data. We compared the total reported travel costs with the Park Service's reported outlays in each of the fiscal years and interviewed Park Service officials about the accuracy of the data. We compiled subtotals for the regional offices, as well as for the service centers and the Job Corps Program combined, and reconciled those subtotals with travel cost totals by fiscal year. We adjusted all dollar values for general inflation, using the Gross Domestic Product price index for all items with fiscal year 2001 as the base year.

Because the Park Service could not provide the actual cost of foreign travel, in order to fulfill the third objective, we asked the Park Service's OIA to provide the number of authorized foreign trips, and the cost estimates

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for related travel, which were both based on preauthorized amounts submitted to OIA on Foreign Travel Certification Forms (DI-1175). With certain limitations as discussed in the report, these data would be the best available to provide some indication of the level of foreign travel. We adjusted all dollar values for general inflation, using the Gross Domestic Product price index for all items with fiscal year 2001 as the base year.

To describe the Park Service's foreign travel authorization process, we obtained and reviewed applicable policy and procedures and other guidance on the foreign travel authorization process. This included the *Federal Travel Regulation*, the *Park Service International Travel Policies and Procedures*, and the *Park Service Temporary Duty Travel Policies*. Further, we discussed the applicable policies, procedures, and practices with appropriate Park Service officials, including headquarters officials in the Park Service OIA, AOC, and the offices of Parks Facility Management and Cultural Resource Stewardship and Partnerships.

We did not review all aspects of the Park Service's internal controls or its travel accounting system. Also, we did not independently verify or test the reliability of the data we obtained and used in our analysis.

Our work was performed at Park Service offices in Washington, D.C., and at AOC in Herndon, Virginia, from July 2002 through January 2003 in accordance with generally accepted government auditing standards.

We requested written comments from the Department of the Interior on a draft of this report. We received comments from the Assistant Secretary for Fish and Wildlife and Parks, which we have incorporated into the report as appropriate. These comments are discussed in the "Agency Comments and Our Evaluation" section of this report and are reprinted in appendix II.

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## The Park Service Cannot Determine Its Foreign Travel Costs or Its Travel Costs for Attending Conferences

The Park Service does not know its actual costs for foreign travel or the travel costs related to attending conferences. This is because its systems and processes do not consistently or routinely record this information, although they are required to do so.

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The *Federal Travel Regulation* requires that agencies capture certain data elements for processing federal travel expenditures. These data elements include type of travel, such as foreign or domestic, and travel purpose,<sup>5</sup> such as site visit, training attendance, or conference attendance. DOI and Park Service travel regulations similarly require tracking travel type and purpose. In addition, the Park Service's foreign travel policies and procedures specify that foreign travel be kept to the absolute minimum necessary for achieving its mission and objectives.

The Park Service's current system of processing travel vouchers and recording travel expenditures includes a combination of both centralized and decentralized functions. Airfare and other transportation costs, such as rental cars, are centrally billed to the Park Service AOC, and recorded in the aggregate as domestic travel, even though some of the transportation charges on a given invoice may be for foreign travel. A travel voucher claiming reimbursement for costs for transportation, lodging, meals, and other incidentals can be processed at the traveler's local park office and paid with a third-party draft,<sup>6</sup> or the voucher can be sent to AOC, where it is forwarded electronically to Treasury for reimbursement to the employee.<sup>7</sup>

Park Service officials told us that its current travel accounting system is limited in the amount of travel-related information it can preserve when processing certain valid payment methods, including third-party drafts. While travel type and purpose information may or may not be captured and retained at all park offices, AOC officials told us that they do not receive this travel information from the local offices or regions in enough detail to satisfy the *Federal Travel Regulation* requirement. For those travel vouchers processed at AOC, we noted that the current system has the capacity to record the travel type and purpose, but those data fields were not consistently being completed in processing individual vouchers.

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<sup>5</sup>The travel purpose identifiers described in Appendix C of Chapter 301 of the *Federal Travel Regulation* are site visit, information meeting, training attendance, speech or presentation, conference attendance, relocation, and entitlement travel.

<sup>6</sup>A third-party draft payment system is an alternative payment system approved by the Department of the Treasury for imprest-fund-type transactions. A draft agent issues the draft after receiving the proper documentation and appropriate accounting information. The draft is drawn on a third-party draft contractor's account, and is issued to a vendor or employee for payment of goods and services, including travel-related costs.

<sup>7</sup>A third-party draft may only be used provided that the voucher is for \$2,500 or less.

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Although the Park Service's foreign travel policies and procedures require that all foreign travel vouchers be sent to AOC for payment, AOC officials told us that some Park Service field offices may be paying foreign travel vouchers locally rather than submitting them to AOC. There is some risk of this occurring because we found no procedures in place to ensure that all foreign travel vouchers are sent to AOC for payment. Enforcement of this policy would not automatically yield summary information on foreign travel costs under the existing travel accounting system in view of the weaknesses discussed above; however, it could facilitate the enhancements necessary for tracking and monitoring Park Service foreign travel costs.

The Park Service is presently implementing a new end-to-end travel management system that its officials represented as fully compliant with the *Federal Travel Regulation*. When implemented, the new system will be able to provide travel information such as the number of foreign trips and conference attendance. However, this system is not expected to be operational throughout the Park Service until approximately September 2003.

The Federal Financial Management Improvement Act of 1996 requires, among other things, that agencies implement and maintain financial management systems that substantially comply with federal financial management systems requirements. These apply to existing systems in operation and new systems planned or under development. These system requirements are detailed in the *Financial Management Systems Requirements* series issued by JFMIP and in Office of Management and Budget Circular A-127, *Financial Management Systems*. JFMIP requirement documents identify (1) a framework for financial management systems, (2) core financial management systems requirements, and (3) 16 other financial and mixed systems supporting agency operations, of which the travel system is one. In 1999, JFMIP issued its *Travel System Requirements*, which defines mandatory and value-added functional requirements for system administration and major elements of the travel process. Mandatory requirements describe what the system must do and outline the minimum acceptable functionality necessary to establish a system. The capability to capture required standard data elements contained in the *Federal Travel Regulation* is considered a mandatory requirement.

In the absence of reliable detailed travel expense information such as travel type and purpose, the Park Service and the Congress have limited information available to determine whether funds appropriated for travel

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are being used effectively. In addition, GSA is limited in its efforts to collect information on the use of federal travel dollars for the purpose of developing cost-effective management practices governmentwide. For example, as required by 5 U.S.C. 5707(c), GSA directs each federal agency with more than \$5 million in travel costs in a fiscal year to submit a biennial report detailing such information as total travel costs, costs of foreign and domestic travel, and costs of travel by varying purpose. While the Park Service has submitted this type of information to GSA in the past, many of the responses were based on estimates because the Park Service system does not capture all the required data elements. Therefore, the accuracy and reliability of the data it submits to GSA are questionable.

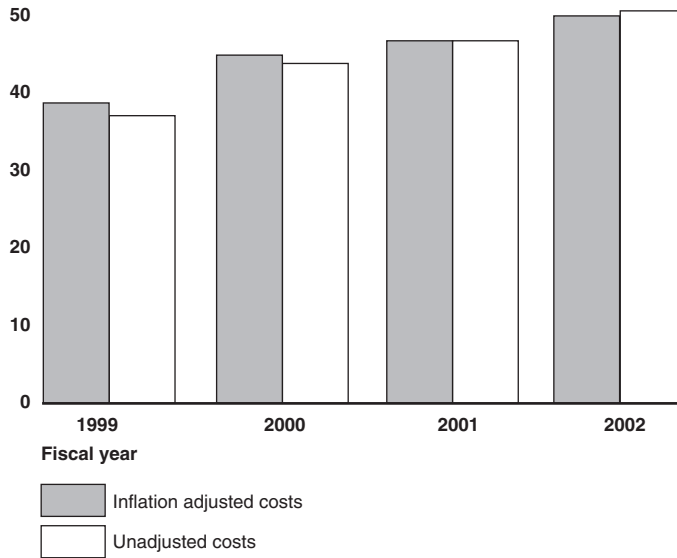
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## Total Reported Travel Costs Have Increased Annually

After adjusting for inflation, total reported travel costs at the Park Service in the past 3 years have increased by almost 29 percent, from approximately \$39 million in fiscal year 1999 to approximately \$50 million in fiscal year 2002. Total reported travel costs for fiscal years 2000 and 2001 were \$45 million and \$47 million, respectively. Figure 1 further illustrates the increased travel costs reported by the Park Service, which rose by 12 percent from fiscal year 1999 to fiscal year 2000, 4 percent from fiscal year 2000 to fiscal year 2001, and 7 percent from fiscal year 2001 to fiscal year 2002, or an average of 9 percent annually over the 3-year interval.

**Figure 1: Park Service Reported Total Travel Costs, Fiscal Years 1999-2002, Actual and Adjusted for Inflation to 2001 Dollars**

60 Dollars in millions



Source: GAO.

Note: This figure represents GAO's analysis of data provided by the Park Service.

Table 1 depicts the total reported travel costs for fiscal years 1999 through 2002, for the Park Service's seven geographical regions, the Washington, D.C., office, and three remaining reporting units. As indicated in the table, travel costs for the Washington, D.C., office have increased by approximately 60 percent, increasing from \$5.6 million in fiscal year 1999 to over \$9 million in fiscal year 2002. Reported travel costs for the seven regional offices combined increased by approximately 26 percent, from almost \$31 million in fiscal year 1999 to almost \$39 million in fiscal year 2002. The three remaining units, which include the service centers and the Job Corps Program, showed a slight decrease in reported travel costs, going from almost \$2.5 million in fiscal year 1999 to almost \$2.4 million in fiscal year 2002.

**Table 1: Total Travel Costs by Region, Fiscal Years 1999-2002**

Amounts in 2001 dollars

Region	Total travel costs reported by the Park Service			
	1999	2000	2001	2002
Alaska Region	\$2,596,218	\$3,410,092	\$3,349,905	\$3,270,865
Intermountain	7,564,609	9,025,026	9,291,335	9,354,515
Mid-Atlantic Region	4,394,316	5,007,060	5,525,627	5,896,676
Mid-West Region	3,650,768	3,997,144	4,260,674	4,270,640
National Capital Region	1,440,532	1,539,385	1,488,933	1,562,141
Pacific West Region	6,620,250	7,844,150	8,001,775	8,793,542
South East Region	4,379,039	5,399,325	5,559,439	5,399,628
<b>Subtotal</b>	<b>\$30,645,732</b>	<b>\$36,222,182</b>	<b>\$37,477,688</b>	<b>\$38,548,007</b>
Washington, D.C.	\$5,585,035	\$5,970,306	\$6,733,938	\$9,030,333
Denver Service Center	\$1,824,702	\$1,968,331	\$1,781,823	\$1,593,143
Harpers Ferry Center	646,873	717,459	651,599	635,483
Job Corps Program	21,331	9,582	91,097	136,076
<b>Subtotal</b>	<b>\$2,492,906</b>	<b>\$2,695,372</b>	<b>\$2,524,519</b>	<b>\$2,364,702</b>
<b>Total</b>	<b>\$38,723,673</b>	<b>\$44,887,860</b>	<b>\$46,736,145</b>	<b>\$49,943,042</b>

Source: GAO.

Note: Dollars are adjusted to 2001 dollars. This figure represents GAO's analysis of data provided by the Park Service.

In commenting on a draft of this report, DOI stated that the sharp increase in travel costs for the Washington, D.C., office from fiscal years 2001 to 2002 is primarily attributable to enhanced security measures in the wake of the events of September 11, 2001. During the course of our review or in its comments on our report, DOI did not provide any further information supporting its position. Without systems and processes in place that can track and record all pertinent travel related data, it is difficult for the agency to readily justify and document unusual variances and trends in Park Service employee official travel.

## Alternative Data Indicate That Foreign Travel Has Increased Annually

Given the Park Service's failure to record and thus inability to confidently report actual foreign trips and the related costs, the Park Service's OIA provided us estimated trip and cost data, based on authorization documents supplemented by a database it uses to track the whereabouts, health, and safety of Park Service employees traveling outside of the

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continental United States. OIA receives travel authorization documents, including estimated costs for foreign travel, approximately 6 weeks prior to a Park Service employee initiating such travel.

The OIA information indicates that the number of trips authorized for foreign travel increased by approximately 32 percent, rising steadily from 355 trips in fiscal year 1999 to 470 trips in fiscal year 2002. Total pretravel estimated costs for these trips increased from \$488,830 in fiscal year 1999 to \$652,236 in fiscal year 2002 (adjusted for inflation), indicating that foreign travel costs may have increased by about a third during this 3-year interval. There were 379 authorized trips for fiscal year 2000 at an estimated cost of \$639,345, and 442 authorized trips in fiscal year 2001, at an estimated cost of \$641,395. OIA does not verify that the authorized travel actually took place, track actual costs in the event of a trip being extended or shortened since approval, or determine whether reimbursements were received where costs are shared by a host country or organization. Appendix I provides further details on the estimated foreign travel information compiled by OIA and the information is arranged by regional office, with one total for all remaining park offices.

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## Foreign Travel Authorization Procedures Include Multiple Levels of Approval

OIA evaluates opportunities and coordinates responses involving the Park Service in international programs, projects, and activities. In addition, OIA is designated to ensure implementation of federal, DOI, and Park Service foreign travel procedures and regulations. Consistent with DOI policy, OIA policy states that the number of travelers and the number and length of trips to foreign countries are to be held to the absolute minimum necessary for conducting essential business and accomplishing established Park Service objectives.

When a need to travel internationally is identified, either to attend a conference or meeting or to provide technical assistance, the employee must first obtain approval from his or her immediate supervisor by submitting a foreign travel certification form<sup>8</sup> and a justification memorandum. The supervisor is to review the documentation for consistency with Park Service program priorities and strategic planning goals, cost-effective accomplishment of Park Service mission, and fiscally responsible scheduling of the travel. The supervisor is to then determine if

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<sup>8</sup>Form DI-1175, a DOI document.



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the costs can be met, and consider the impact of the employee's time away from work.

Upon supervisor approval, the required authorization forms are submitted to the employee's regional director<sup>9</sup> for approval, and then to OIA about 6 weeks prior to the proposed travel. OIA forwards the documents to the Park Service's Deputy Director, DOI's Assistant Director for Fish and Wildlife and Parks, and DOI's Office of International Affairs. Once all the agency approvals are received, OIA requests approval from the Department of State and the appropriate U.S. embassy. Travel may begin after all approvals are received.

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## Conclusions

The Park Service lacks systems and procedures needed to capture and report travel cost in accordance with the *Federal Travel Regulation*. Specifically, it does not identify travel type, which would indicate travel to foreign countries versus domestic travel, nor does it identify travel purpose, which would indicate travel related to site visit, or conference attendance, for example. System inadequacies and a lack of adherence to policies and procedures contributed to the unavailability of reliable, detailed travel data consistent with *Federal Travel Regulation* requirements. The Park Service is in the process of implementing a new travel accounting system that is designed to track all required data elements under the *Federal Travel Regulation*. However, this system is not expected to be fully operational until approximately September 2003.

The Park Service's reported total travel costs have increased over the past 3 fiscal years. In addition, alternative data on foreign travel indicate that the number of authorized trips and the related costs for the same period have risen. Without reliable detailed historical travel information, such as foreign versus domestic travel cost, or travel costs by various purposes, the Park Service is limited in its ability to manage travel and transportation costs and the Congress has limited information available to determine whether funds appropriated for official travel are being used effectively.

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<sup>9</sup>Approval by an associate director is required for Washington, D.C., office employees.

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## Recommendations for Executive Action

We recommend that the Secretary of the Interior require the Director of the National Park Service to take the following actions:

- Establish procedures for capturing travel data, including travel type and purpose, as required by the *Federal Travel Regulation*.
- Enforce existing Park Service foreign travel policy requiring all foreign travel vouchers to be processed electronically by AOC to enable a complete and proper recording of foreign travel costs.
- Address *JFMIP Travel System Requirements* when designing and implementing the travel system scheduled for completion later this year as well as any future travel systems.

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## Agency Comments and Our Evaluation

In its written comments, DOI concurred with our recommendations and described actions underway to address our recommendations. DOI also described efforts being taken to reduce travel costs for the current fiscal year. The comments are reprinted in appendix II.

While agreeing with our recommendations, DOI stated that it took exception to certain statements in this report. First, DOI stated that our report implies foreign travel costs are partly to blame for the high travel costs reported, when in fact foreign travel comprises a small part of the Park Service's total travel costs. Our report does not make any observations on the significance of foreign travel costs in relation to total travel costs. Further, the report states that the Park Service does not know its actual foreign travel costs for the periods we reviewed and therefore, it would not have been possible for us to make any such observations.

Second, DOI stated that the number of estimated foreign trips in our report was misleading. It stated that approximately 50 percent of the total number of foreign trips shown in our report was actually across-the-border travel to either Mexico or Canada, and thereby exempt from the required Foreign Travel Certification Form (DI-1175). Our report provides the total number of estimated foreign trips during the period under review based on the Park Service's reported information. In addition, DOI's comment regarding exemption from filing form DI-1175 for across-the-border travel is not accurate. The Park Service's International Travel Policies and Procedures explicitly require that a DI-1175 be filed for travel to both Mexico and Canada. For these reasons, our report does not differentiate between trips

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to our bordering countries from trips to any others. Further, the estimated numbers of foreign trips in our report were obtained by reviewing approved forms DI-1175.

DOI commented that the Park Service was able to provide supporting documentation related to foreign travel. However, as discussed in the report, the Park Service could not provide its actual foreign travel costs for the periods under review. The estimated trip and cost data provided by OIA from the forms DI-1175 cannot be referred to as supporting documentation for actual foreign travel costs incurred because of the caveats identified in this report.

Finally, regarding travel purpose, such as training or conference attendance, DOI noted that the report did not state that the Park Service already captures the purpose for foreign travel. Our report points out that the travel accounting system has the capacity to record travel type and purpose, but notes that those data fields were not consistently being completed in processing individual vouchers, which resulted in the Park Service being unable to provide us with the requested data. Thus, this data is captured for some travel, but it is not consistently recorded in the Park Service's travel accounting system in a manner that would facilitate routine and comprehensive reporting of such data.

We are sending copies of this report to the Honorable Gale A. Norton, Secretary, Department of the Interior; Schuyler Leshner, Director, Office of Financial Management, Department of the Interior; appropriate congressional committees; and other interested parties. This report will also be available at no charge on GAO's home page at <http://www.gao.gov>. If you or your staffs have any questions regarding this report, please contact me at (202) 512-6906. An additional key contact and contributors to this report are listed in appendix III.



McCoy Williams  
Director  
Financial Management and Assurance

# National Park Service's Authorized Foreign Trips and Estimated Travel Costs

The following are estimated foreign travel costs, adjusted for inflation, by fiscal year for the seven National Park Service (Park Service) regions, the Washington, D.C., office, and all parks in total.

**Table 2: Estimated Foreign Travel Costs, for Each Region, the Washington, D.C., Office, and Parks Aggregated, Fiscal Years 1999-2002**

Amount in 2001 dollars

Region	Park Service estimates of foreign travel costs			
	1999	2000	2001	2002
Alaska Region	\$46,393	0	\$18,210	\$17,635
Intermountain Region	29,486	39,821	13,334	5,833
Mid-Atlantic Region	4,508	15,479	30,129	23,495
Mid-West Region	5,405	23,830	24,066	14,305
National Capital Region	0	3,289	2,430	5,577
Pacific West Region	27,485	20,951	34,594	27,760
South East Region	5,733	23,085	7,470	4,053
<b>Subtotal regional offices</b>	<b>\$119,010</b>	<b>\$126,455</b>	<b>\$130,233</b>	<b>\$98,658</b>
Washington, D.C.	\$139,135	\$161,297	\$131,107	\$110,910
All parks	\$230,685	\$351,595	\$380,054	\$442,668
<b>Total</b>	<b>\$488,830</b>	<b>\$639,347</b>	<b>\$641,394</b>	<b>\$652,236</b>
Number of trips	355	379	442	470

Source: GAO.

Note: This table represents GAO's analysis of data provided by the Park Service's Office of International Affairs.

As of September 30, 2002, there were about 27 foreign trips already authorized for fiscal year 2003, at an estimated cost of \$43,334, adjusted to reflect 2001 dollars.

# Comments from the Department of the Interior



## United States Department of the Interior

OFFICE OF THE SECRETARY  
Washington, D.C. 20240

**JAN 24 2003**

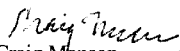
Mr. Barry T. Hill  
Director, Natural Resources and Environment  
U.S. General Accounting Office  
441 G Street, N.W.  
Washington, D.C. 20548

Dear Mr. Hill:

Thank you for providing the Department of the Interior the opportunity to review and comment on the draft U.S. General Accounting Office report entitled, "The National Park Service, Actions Needed to Improve Travel Cost Management (GAO-03-354)."

Specific comments are listed in the enclosure. If you have any further questions, please contact Sharon Cleary, Chief, NPS Office of International Affairs, at 202-354-1805, or John Madigan, Acting Manager, NPS Accounting Operations Center, at 703-487-9135.

Sincerely,

  
Craig Manson  
Assistant Secretary for Fish and  
Wildlife and Parks

Enclosure

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**Appendix II**  
**Comments from the Department of the**  
**Interior**

Enclosure

U.S. General Accounting Office Draft Report  
THE NATIONAL PARK SERVICE  
Actions Needed to Improve Travel Cost Management  
GAO-03-354

The National Park Service has completed a review of the subject report dated January 2003. The Service takes exception with some of the findings as stated in the study. First, the opening paragraphs imply that foreign travel costs are partly to blame for these high figures, when in fact foreign travel is but a small part of the picture. The accuracy of the number of foreign travel trips is misleading. The Service's Office of International Affairs estimates that approximately fifty percent of the total number of foreign travel trips as reported in the study were actually across-the-border travel to either Mexico or Canada. Cross-border trips are strictly for local matters, not considered foreign travel by the Department of the Interior, and are exempt from the required Foreign Travel Certification Form (DI-1175). Second, even though the Service's accounting and payment system was unable to generate the requested totals to support foreign travel, the Service was able to provide supporting documentation related to foreign travel. Third, the report does not state that NPS already captures travel data such as training or conference attendance for foreign travel.

The report also provided information about the costs incurred for travel by the NPS for fiscal years 1999-2002 based on reports supplied by the Service. GAO highlighted the fact that travel costs rose by 60 percent in the Washington Office and 26 percent in the regional offices and field areas during that period. The evaluators did not ask for or provide an explanation as to the reasons for the large increase.

Travel costs throughout the Service, and in particular the Washington Office, spiked significantly during fiscal year 2002 due to new requirements associated with post 9/11 security needs. Numerous law enforcement rangers were detailed to Washington to provide security for the Department of the Interior (DOI) building immediately after the incident. Personnel were also provided to the DOI security task force during fiscal year 2002 to bolster the Department's capability to manage security matters. These personnel were in travel status during their assignment in Washington D.C. and the travel costs were charged to Washington Office accounts.

Throughout the Service, law enforcement personnel were detailed to various sites to enhance security at the areas believed to be most vulnerable to attack including the Statue of Liberty National Monument, Independence National Historical Park, and Boston National Historical Park. Dozens of law enforcement personnel were also sent to sites such as the Jefferson National Expansion Memorial in St. Louis, Mount Rushmore National Memorial in South Dakota and the National Mall in Washington D.C. to provide added security over the Fourth of July celebration.

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**Appendix II**  
**Comments from the Department of the**  
**Interior**

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There are other programmatic reasons for travel costs to have risen during this period including the expansion of the training program in accordance with budgetary increases provided by Congress. Costs for the training program are captured in the Washington Office and are high in travel related expenses.

The Service does concur with the recommendations resulting from the study and has already implemented a change in foreign travel payment procedures that mandates all foreign travel payments must be processed by the Accounting Operations Center. As stated in the study, the Service plans to complete the implementation of an automated web-based travel system later this fiscal year, which will improve the travel data capturing process; including travel type and purpose.

Efforts have already been made to reduce travel costs for the current fiscal year compared to prior year levels. In a memorandum to the Directorate dated October 25, 2002, the Director mandated a 17.5 percent across the board reduction in travel obligations. This cutback is reflective of the reduction we are anticipating when the 2003 appropriation act is enacted. Furthermore, all regional superintendent's conferences were cancelled for calendar year 2003 and specific instructions were provided for the critical review of conference travel.

# GAO Contact and Staff Acknowledgments

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**GAO Contact**

Mary Mohiyuddin, (202) 512-3087

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**Acknowledgments**

In addition to the contact named above, Lisa Crye, Douglas A. Delacruz, Bonnie McEwan, and Jordan Tiger made key contributions to this report.



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