

Travel Program Audit

Procedures	Hours	Completion Dates
Planning:		
Interview appropriate personnel to gain an understanding of WMATA's travel procedures. Document the complete travel process. Identify and assess risks.	4	
Review and evaluate the travel policy and procedures to include the expense reimbursement process.	5	
Obtain and review report of last audit conducted on the travel program. Note any issues found in report.	4	
Perform and discuss risk assessment by evaluating risk factors and impact to the organization.	8	
Prepare and distribute a travel survey to frequent travelers, office directors, and other persons involved with the travel process. Evaluate and document the results of the survey.	15	
Conduct entrance conference.	2	
Approval Phase:		
Observe FSVC personnel performing duties related to the approval phase of the travel process. Document any inefficiencies noted.	2	
Review a sample of 150 travel request forms for authorized signatures to ensure that travel was authorized and approved by Office Directors.	25	
Reimbursement Phase:		
Observe ACCT personnel performing duties related to the reimbursement phase of the travel process. Document any inefficiencies noted.	4	
Review a sample of 150 reimbursement vouchers to ensure:	30	
1. That expenses submitted for reimbursement were reasonable, authentic and adequately supported;	30	
2. That travelers with unresolved advances were not issued additional advances without written approval;	30	
3. That persons who did not clear their advance with ACCT within 45 days of return had the advance deducted from their salary.	30	
4. That persons who did not clear their advance with ACCT within 60 days of return had the advance reported as income per IRS regulations.	30	

Reconciliation Phase:		
Observe TRES personnel performing duties relating to the reconciliation phase of the travel process. Document any inefficiencies noted.	4	
Review a sample of 50 reimbursement payments made to TRES to ensure that payments made were deposited timely and credited to the correct traveler's account.	15	
Review a sample of 50 travel files to ensure payments made to TRES were reconciled with amounts due to the Authority. Ensure that reconciliation is reviewed periodically by a supervisor.	15	
Select a sample of 20 reimbursement payments and trace payments through the general ledger.	10	
Administration:		
Conduct weekly or biweekly discussions of status and issues with essential personnel.	10	
Prepare electronic work papers and discuss issues with audit manager.	20	
Prepare audit report.	30	
Conduct exit conference.	4	
Total Hours	297	