



# UNITED STATES CAPITOL POLICE OFFICE OF INSPECTOR GENERAL

## Performance Audit of the United States Capitol Police Transit Incentive Program

Report Number OIG-2020-11

September 2020

### ~~REPORT RESTRICTION LANGUAGE~~

#### ~~Distribution of this Document is Restricted~~

~~This report may contain sensitive law enforcement information and/or is part of the deliberative process privilege. This is the property of the Office of Inspector General and is intended solely for the official use of the United States Capitol Police, the Capitol Police Board, or any agency or organization receiving the report directly from the Office of Inspector General. No secondary distribution may be made, in whole or in part, outside the United States Capitol Police or the Capitol Police Board, by them or by other agencies or organizations, without prior authorization by the Inspector General or the Capitol Police Board.~~



## ***INSPECTOR GENERAL***

### **PREFACE**

The Office of Inspector General (OIG) prepared this report pursuant to the Inspector General Act of 1978, as amended. It is one of a series of audits, reviews, and investigative and special reports OIG prepares periodically as part of its oversight responsibility with respect to the United States Capitol Police (USCP) to identify and prevent fraud, waste, abuse, and mismanagement.

This report is the result of an assessment of the strengths and weaknesses of the office or function under review. Our work was based on interviews with employees and officials of relevant agencies and institutions, direct observation, and a review of applicable documents.

We developed our recommendations based on the best knowledge available to OIG and discussed in draft with those responsible for implementation. It is my hope that the recommendations will result in more effective, efficient, and/or economical operations.

I express my appreciation to those contributing to the preparation of this report.

A handwritten signature in black ink, appearing to read "M. A. Bolton", is positioned above the printed name.

Michael A. Bolton  
Inspector General

## TABLE OF CONTENTS

Abbreviations and Acronyms	iii
Executive Summary	1
Background	1
Objectives, Scope, and Methodology	2
Results	3
Inadequate Internal Control	4
Policies, Procedures, and Best Practices	4
Appendices	8
Appendix A – List of Recommendations	9
Appendix B – Department Comments	10

## Abbreviations and Acronyms

Fiscal Year	FY
Government Accountability Office	GAO
Home-to-Work	HTW
Office of Human Resources	OHR
Office of Inspector General	OIG
Standard Operating Procedure	SOP
Transit Incentive Program	TIP
United States Capitol Police	USCP or the Department
Washington Metropolitan Area Transit Authority	WMATA

---

## EXECUTIVE SUMMARY

---

The United States Capitol Police's (USCP or the Department) Transit Incentive Program (TIP) is intended to encourage greater use of mass transportation by employees. USCP employees committed to using mass transportation for their commutes are eligible to receive federal transit benefits. Employees participating in TIP used transportation aboard the area's Metrorail, Metrobus, Virginia Railway Express, Maryland Area Regional Commuter, and others. For Fiscal Year (FY) 2019, Department employees were eligible to receive monthly TIP benefits of up to \$265. Such benefits may not exceed the actual cost of commuting. The Office of Human Resources administers TIP.

In accordance with our *Annual Performance Plan Fiscal Year 2020*, the Office of Inspector General (OIG) conducted a performance audit of the USCP TIP. OIG objectives were to determine whether the Department (1) established adequate internal controls and processes for ensuring compliance with Department policies, and (2) complied with applicable policies and procedures, as well as applicable laws, regulations, and best practices. Our scope included controls, processes, and operations during FY 2019.

Overall, the Department lacked an internal control for ensuring that TIP benefits did not exceed the amount approved on form [REDACTED] dated January 2018. Of the 20 TIP participants sampled, 2 employees had benefits exceeding the amount approved on their [REDACTED]. In both cases, however, the amount received did not exceed the maximum allowable amount of \$265.

OIG's audit also noted several findings regarding policies, procedures, and best practices. For example, the Department had not updated the directive for TIP since 2012, and it contained several outdated elements. Additionally, of 91 employees participating in TIP during FY 2019, 7 had a USCP parking benefit while receiving transit incentive benefits. Furthermore, transit incentive applicants did not always provide documentation supporting transit expenses as the directive required. Finally, the Department could not provide form [REDACTED] for 2 of the 20 sampled TIP participants during FY 2019.

OIG made eight recommendations as shown in Appendix A. On August 14, 2020, OIG provided a draft report to the Department for comments. We incorporated the Department's comments and attached their response in its entirety in Appendix B.

## BACKGROUND

The United States Capitol Police's (USCP or the Department) Transit Incentive Program (TIP) is intended to encourage greater use of mass transportation by employees. Participants must be

USCP employees who use the subsidy solely for public transportation to and from work. Employees who travel to work in a single occupancy vehicle, carpool, have a home-to-work (HTW) vehicle, or any vehicle other than mass transit are not eligible to participate in the program.

USCP employees committed to using mass transportation for their commute to work are eligible to receive federal transit benefits. USCP employees who participated in TIP used transportation aboard the area's Metrorail, Metrobus, Virginia Railway Express, Maryland Area Regional Commuter, and others. Employees apply for transit benefits using the Department's application process. The Department of Transportation's TRANServe program supports commuters with access to transit authority information, electronic applications, instructions, and other resources that encourage the use of mass transit as a primary means of commuting to work. For Fiscal Year (FY) 2019, USCP employees were eligible to receive monthly benefits of up to \$265. The amount increased from \$260 to \$265 on January 1, 2019. The Office of Human Resources (OHR) administers TIP for the Department. During FY 2019, 91 USCP employees participated in TIP and disbursements for the Department totaled \$149,543. The average monthly benefit for USCP employees enrolled in TIP was \$137.

The application process for TIP begins with an employee completing a form [REDACTED], dated January 2018. The form requires the signature of the employee/applicant, supervisory certification the employee is not receiving parking benefits, and signature of the TIP program manager. The form also includes an expense worksheet in which the employee calculates the cost of their commute based on mode of transportation and by day, week, and month. TIP does not include parking costs, and are, therefore, not included in commuting costs. Employees must use the actual cost of their commute, regardless of whether it exceeds the monthly cap. They are not reimbursed in excess of the cap. Documentation showing a breakdown of fares must accompany the application. Additionally, employees are also required to keep reasonable and sufficient records of monthly commuting costs and eligibility for participation in the program. To remain in the program, employees must resubmit a [REDACTED] to OHR each year.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

In accordance with our *Annual Performance Plan Fiscal Year 2020*, the Office of Inspector General (OIG) conducted a performance audit of USCP's TIP. OIG objectives were to determine whether the Department (1) established adequate internal controls and processes for ensuring compliance with Department policies, and (2) complied with applicable policies and procedures, as well as applicable laws, regulations, and best practices. Our scope included controls, processes, and operations during FY 2019.

To accomplish our objectives, we corresponded with officials from OHR and reviewed documentation to gain an understanding of TIP at USCP. To determine compliance with

applicable policies and procedures, as well as best practices, we reviewed the following guidance:

- USCP Bulletin [REDACTED], dated December 7, 2018
- USCP SOP [REDACTED] dated January 17, 2017
- USCP Directive [REDACTED], dated April 25, 2016
- Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government*, dated September 2014
- USCP Directive [REDACTED], dated May 28, 2012

We performed testing to assess compliance with USCP Directive [REDACTED]. We selected a random sample of 20 TIP participants to determine compliance. We also tested all 91 enrollees in TIP to determine if participants received transit and parking benefits concurrently.

We conducted this performance audit in Washington, D.C., from January through August 2020, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence that will provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

On August 14, 2020, we provided a draft copy of this report to Department officials for comments. See Appendix A for a complete list of recommendations. OIG incorporated Department comments as applicable and attached their response to the report in its entirety as Appendix B.

## RESULTS

Overall, the Department lacked internal controls for ensuring that TIP benefits did not exceed the amount approved on an employee's form [REDACTED]. Additionally, OIG's audit noted several findings regarding policies, procedures, and best practices. For example, the Department's directive for TIP had not been updated since 2012 and had several outdated elements. Additionally, of 91 employees participating in TIP during FY 2019, 7 had USCP parking benefits while also receiving transit incentive benefits. Furthermore, transit incentive applicants did not always provide documentation supporting their transit expenses, as the directive required.



Finally, the Department could not provide [REDACTED] for 2 of 20 sampled TIP participants during FY 2019.

## **Inadequate Internal Control**

The Department did not have effective controls in place for ensuring that TIP benefits received did not exceed approved amounts. GAO *Standards for Internal Control in the Federal Government* state, “Management is directly responsible for all activities of an entity, including the design, implementation, and operating effectiveness of an entity’s internal control system.”

OIG noted several instances in which an employee’s transit benefits received exceeded the approved amount stated on the [REDACTED]. Of the 20 samples selected for control testing, 2 employees received benefits exceeding the monthly amounts requested and for which they were approved. For one employee, the amount received in each of the 12 months during FY 2019 exceeded the approved amount; and for the second employee, the amount received in 2 months of FY 2019 exceeded the approved amount. In both cases, the amounts received did not exceed the maximum allowed per month.

The Department did not have an effective internal control in place for ensuring employees enrolled in TIP do not receive benefits exceeding the amount approved on the form [REDACTED]. Without adequate controls, the TIP program is at risk for fraud, waste, or abuse. Therefore, OIG makes the following recommendation.

**Recommendation 1: We recommend that the United States Capitol Police implement an internal control that will ensure that transit benefits received do not exceed the amounts approved. The Office of Human Resources should review the transit benefits each employee receives to verify that employees are not receiving more transit benefits than their approved amounts.**

## **Policies, Procedures, and Best Practices**

The Department had not updated the TIP directive since 2012, and it contained several outdated elements. Additionally, of the 91 employees participating in TIP during FY 2019, 7 had a USCP parking benefit while receiving transit incentive benefits. Furthermore, transit incentive applicants did not always provide documentation supporting transit expenses as the directive required. Finally, the Department could not provide form [REDACTED] for 2 of the 20 sampled TIP participants for FY 2019.

### **Outdated TIP Directive**

The Department’s policies and procedures for TIP were outdated. USCP Directive [REDACTED] references Metrocheks. The Washington Metropolitan Area Transit Authority (WMATA)



stopped using paper Metrocheks in March 2016 when they fully transitioned to electronic SmarTrip cards.

The directive also includes an Appendix A, which is a blank [REDACTED]. The [REDACTED] is dated November 2010. The [REDACTED] is the Department used at the time of our audit was updated in January 2018, but the directive still contained the old form, which contained outdated information. For example, the [REDACTED] in Appendix A of the directive lists \$105 per month as the limit for TIP benefits, when the limit for FY 2019 was \$265.

The Department did not review and update policies and procedures related to TIP in a timely manner. Without up-to-date policies surrounding TIP, the Department may not be able to properly administer the program.

### **Transit Recipients with USCP Provided Parking Benefit**

The Department did not have an effective process for ensuring that TIP participants do not also have USCP-provided parking. USCP Directive [REDACTED] states, “USCP employees who participate in the USCPTIP are not permitted to receive any other federally issued transportation or parking subsidies, including parking permits issued by the USCP.” However, during our testing of the employees participating in TIP during FY 2019, OIG noted that 7 of the 91 employees had USCP-provided parking while receiving transit benefits.

According to the [REDACTED], the supervisor must certify that an employee does not receive parking benefits. Supervisors may not, however, know if an employee receives parking benefits or how to verify. Directive [REDACTED] states that OHR is responsible for ensuring that employees do not have parking and transit benefits at the same time.

The Department did not maintain a central list of employees with parking benefits and effective dates. Instead, there are three lists—a Senate list the Senate parking office maintains, a House list the House parking office maintains, and a list for the Fairchild Building parking that USCP maintains.

Without an effective process for ensuring that employees do not receive parking and transit benefits at the same time, the Department risks employee non-compliance with Directive [REDACTED] and receipt of parking and transit benefits concurrently.

### **Lack of Documentation to Support Commuting Expense**

Employees did not provide transit documentation when applying for TIP as the guidance required. USCP Directive [REDACTED] states that program participants are responsible for “providing documentation that the cost of commuting to and from work on a monthly basis by way of public transportation is equal to or greater than the subsidy provided.” Additionally, the instructions on form [REDACTED], state, “Attach receipts, and copy of WMATA’s break down of fares for your transportation . . . .”

The majority of applicants did not, however, provide transit documentation with [REDACTED] to support their transportation expenses. Of the 20 applications tested, only 2 included the required transit documentation.

The Department did not have an effective process in place for ensuring that employees applying for TIP provide required receipts or documentation of public transportation costs with their completed [REDACTED]. The Department's TIP policies and procedures do not stipulate that OHR ensure appropriate receipts or documentation of public transportation costs accompany completed [REDACTED]. Without such processes, the Department risks providing employees with transit benefits that exceed actual transportation costs.

### **Record Retention**

The Department did not appropriately maintain the necessary records for TIP. GAO *Standards for Internal Control in the Federal Government* state, "Management limits access to resources and records to authorized individuals, and assigns and maintains accountability for their custody and use." It further states, "Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination . . . Documentation and records are properly managed and maintained."

Of the 20 sampled TIP participants during FY 2019, the Department could not provide completed [REDACTED] for 2 employees covering the entire FY. For one of the sampled participants, the [REDACTED] covered only a portion of FY 2019, and for the other participant, the Department did not provide a [REDACTED] that covered any of FY 2019. Maintaining appropriate documentation for TIP ensures the Department's accountability and helps reduce the risk of errors, fraud, misuse, or unauthorized alteration.

### **Conclusions**

The Department had not updated the TIP directive since 2012, and it contained several outdated elements. Additionally, of 91 employees participating in TIP during FY 2019, 7 had a USCP parking benefit while receiving transit incentive benefits. Furthermore, transit incentive applicants did not always provide documentation supporting their transit expenses as the directive requires. Finally, the Department could not provide [REDACTED]s for 2 of the 20 sampled TIP participants for FY 2019. Thus, OIG makes the following recommendations.

**Recommendation 2:** We recommend that the United States Capitol Police immediately review and update Directive [REDACTED], dated May 28, 2012, to remove outdated information.

**Recommendation 3:** We recommend that the United States Capitol Police implement a process that will ensure employees do not receive parking and transit benefits concurrently.

**Recommendation 4:** We recommend that the United States Capitol Police create and maintain its own parking lists. The list should include all employees with parking benefits, including those with Senate, House, and Fairchild Building permits. The list should be kept up-to-date, include effective dates of parking permits, and be accessible to the Office of Human Resources.

**Recommendation 5:** We recommend that the United States Capitol Police (USCP) consider removing the responsibility of verifying that employees do not have parking benefits from the supervisor and require joint communication between the Office of Human Resources and the Office of Facilities and Logistics, who is responsible for parking, in order to determine whether Transit Incentive Program applicants also have a USCP provided parking benefit.

**Recommendation 6:** We recommend that the United States Capitol Police (USCP) enforce USCP [REDACTED], dated May 28, 2012, requiring that Transit Incentive Program participants submit transit receipts when applying for the program.

**Recommendation 7:** We recommend that the United States Capitol Police implement a process that will ensure the Office of Human Resources (OHR) reviews transit receipts submitted by Transit Incentive Program applicants. Additionally, OHR should ensure that the amounts employees request for transit benefits match the amounts shown on the transit receipts provided as backup by the employees.

**Recommendation 8:** We recommend that the United States Capitol Police create a control for ensuring that form [REDACTED] are properly maintained and that records are readily available for examination.

# APPENDICES

## ***List of Recommendations***

**Recommendation 1:** We recommend that the United States Capitol Police implement an internal control that will ensure that transit benefits received do not exceed the amounts approved. The Office of Human Resources should review the transit benefits each employee receives to verify that employees are not receiving more transit benefits than their approved amounts.

**Recommendation 2:** We recommend that the United States Capitol Police immediately review and update Directive [REDACTED], dated May 28, 2012, to remove outdated information.

**Recommendation 3:** We recommend that the United States Capitol Police implement a process that will ensure employees do not receive parking and transit benefits concurrently.

**Recommendation 4:** We recommend that the United States Capitol Police create and maintain its own parking lists. The list should include all employees with parking benefits, including those with Senate, House, and Fairchild Building permits. The list should be kept up-to-date, include effective dates of parking permits, and be accessible to the Office of Human Resources.

**Recommendation 5:** We recommend that the United States Capitol Police (USCP) consider removing the responsibility of verifying that employees do not have parking benefits from the supervisor and require joint communication between the Office of Human Resources and the Office of Facilities and Logistics, who is responsible for parking, in order to determine whether Transit Incentive Program applicants also have a USCP provided parking benefit.

**Recommendation 6:** We recommend that the United States Capitol Police (USCP) enforce USCP [REDACTED], dated May 28, 2012, requiring that Transit Incentive Program participants submit transit receipts when applying for the program.

**Recommendation 7:** We recommend that the United States Capitol Police implement a process that will ensure the Office of Human Resources (OHR) reviews transit receipts submitted by Transit Incentive Program applicants. Additionally, OHR should ensure that the amounts employees request for transit benefits match the amounts shown on the transit receipts provided as backup by the employees.

**Recommendation 8:** We recommend that the United States Capitol Police create a control for ensuring that form [REDACTED] are properly maintained and that records are readily available for examination.

## DEPARTMENT COMMENTS



PHONE 202-224-9806

## UNITED STATES CAPITOL POLICE

OFFICE OF THE CHIEF

119 D STREET, NE

WASHINGTON, DC 20510-7218

August 27, 2020

COP 200018

MEMORANDUM

TO: Michael A. Bolton  
Inspector General

FROM: Steven A. Sund  
Chief of Police

SUBJECT: Response to Office of Inspector General draft report *Performance Audit of the United States Capitol Police Transit Incentive Program* (OIG-2020-11)

The purpose of this memorandum is to provide the United States Capitol Police response to the recommendations contained within the Office of Inspector General's (OIG) draft report *Performance Audit of the United States Capitol Police Transit Incentive Program* (2020-11).

The Department generally agrees with all of the recommendations and appreciates the opportunity to work with the OIG to further improve upon the policies and procedures in place for our Transit Incentive Program. The Department will assign Action Plans to appropriate personnel regarding each recommendation in effect in order to achieve long term resolution of these matters.

Thank you for the opportunity to respond to the OIG's draft report. Your continued support of the women and men of the United States Capitol Police is appreciated.

Very respectfully,

Steven A. Sund  
Chief of Police

cc: Assistant Chief Chad B. Thomas, Uniformed Operations  
Assistant Chief Yogananda D. Pittman, Protective and Intelligence Operations  
Richard L. Braddock, Chief Administrative Officer  
[REDACTED] USCP Audit Liaison

## ***CONTACTING THE OFFICE OF INSPECTOR GENERAL***

**Success of the OIG mission to prevent fraud, waste, abuse, or mismanagement depends on the cooperation of employees and the public. There are several ways to report questionable activity.**

---

**Call us at 202-593-3868 or toll-free at 866-906-2446. A confidential or anonymous message can be left 24 hours a day/7 days a week.**

**Toll-Free - 1-866-906-2446**



---

**Write us:**

***United States Capitol Police  
Attn: Office of Inspector General  
499 South Capitol St. SW, Suite 345  
Washington, DC 20003***



**Or visit us:**

***499 South Capitol Street, SW, Suite 345  
Washington, DC 20003***



**You can also contact us by email at: [oig@uscp.gov](mailto:oig@uscp.gov)**

---

**When making a report, convey as much information as possible such as: Who? What? Where? When? Why? Complaints may be made anonymously or you may request confidentiality.**

---

### **Additional Information and Copies:**

To obtain additional copies of this report, call OIG at 202-593-4201.



