

Evaluation of the Library of Congress's Senior Level Executives' Travel Costs

PUBLIC RELEASE

**OFFICE OF
INSPECTOR GENERAL
LIBRARY**
LIBRARY OF CONGRESS

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MEMO

Date March 17, 2026
To Robert R. Newlen
Acting Librarian of Congress
From Kimberly F. Benoit
Inspector General
Subject Final Evaluation Report – *Evaluation of the Library of Congress's Senior Level Executives' Travel Costs*, Report No. 2025-SP-102

This transmits our final report for the Office of Inspector General's evaluation of executive travel at the Library of Congress (Library).

We provided a draft copy of this report to the Library, which does not include any recommendations. The Library did not provide a formal written response.

We appreciate the cooperation and courtesies extended by the Library.

cc Chief Operating Officer
Chief Financial Officer
Chief Human Capital
Officer General Counsel



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Prepared for: Library of Congress Office of Inspector General

As of Date: March 16, 2026

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Table of Contents

Background	1
Objectives, Scope, and Methodology	2
<i>Objectives</i>	2
<i>Scope</i>	2
<i>Methodology</i>	2
<i>Findings</i>	3
Conclusion	3
Appendix I: Glossary	4



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This report presents the results of our work conducted to address the evaluation objectives relative to the Library of Congress's (Library) senior level executives' travel costs incurred for specific trips that include air travel. Our work was performed during the period of August 18, 2025, through February 5, 2026, and our scope period covered senior level executives' travel that occurred between January 1, 2024, through August 18, 2025.

We conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Inspection and Evaluation* (Blue Book) as well as the Consulting Services Standards established by the American Institute of Certified Public Accountants (AICPA).¹ The Blue Book requires that we plan and perform the evaluation to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our evaluation objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our evaluation objectives.

This evaluation did not constitute an audit of financial statements or an attestation level report as defined under *Generally Accepted Government Auditing Standards* (GAGAS) and the AICPA standards for attestation engagements.

The objective of this evaluation was:

- to ensure senior level executives' travel complied with the Library's travel policies and all pertinent federal regulations and
- detect any indications of misuse of travel resources or non-business travel being charged to the Library.

Based on the evaluation procedures conducted, as outlined in the Objectives, Scope, and Methodology section of this report, we have met our objectives. The Library elected not to provide a formal response because no findings or recommendations are presented in the report.

KPMG cautions that projecting the results of our evaluation to future periods is subject to the risks that controls may become inadequate because of changes in conditions or because compliance with controls may deteriorate.

This report is intended solely for the use of Library management, Library Congressional stakeholders, and the Library Office of Inspector General and is not intended to be and should not be relied upon by anyone other than these specified parties.

KPMG LLP

¹ Statements on Standards for Consulting Services are issued by the AICPA Management Consulting Services Executive Committee, the senior technical committee designated to issue pronouncements in connection with consulting services, and can be found here: <https://www.aicpa-cima.com/resources/download/statement-on-standards-for-consulting-services-no-1>.

Background

Travel by senior level (SL) executives (i.e., employees in senior levels or executive positions as determined by pay plan) is essential to the Library's operations. Such travel enables SL executives to respond to the Library's mission to support the Congress in fulfilling its constitutional duties and to further the progress of knowledge and creativity for the benefit of the American people. Library travel policies and other applicable federal regulations promote transparency, accountability, and the prudent use of public resources in all travel activities. Failure of senior leadership to comply with these guidelines would present a reputational risk to the Library. All SL executive travel must comply with established travel regulations including the Library's internal travel policies (Library of Congress Regulations 6-610 through 6-640 and Library of Congress Directives 6-610.1, 6-610.2, 6-630.1, 6-640.1²) and other applicable federal regulations (e.g., *Federal Travel Regulation*, 41 Code of Federal Regulations, chapters 300-304) that govern travel approvals, allowable expenses, use of carriers, and documentation requirements.

The Office of Inspector General (OIG) requested an evaluation to review that SL executive travel is appropriately authorized, fully documented and approved, and in full compliance with Library internal policies and applicable federal regulations. During our evaluation scope period of January 1, 2024, through August 18, 2025, we identified 177 related trips totaling approximately \$408,000 in SL executive travel costs. These travel costs included all air travel costs, per diem costs, and all other costs submitted for reimbursement as part of each trip.

E2 Solutions Overview

The Library uses E2 Solutions (E2) for travel and expense management. All travel authorizations, approvals, vouchers, reimbursements, and travel itinerary information are tracked in E2. The Library is comprised of six distinct service units that have authorization requirements as well as a predetermined routing level hierarchy for approving travel authorizations.

E2 directly interfaces with the Legislative Branch Financial Management System (LBFMS). The LBFMS is the Library's implementation of CGI Federal's Momentum software and the financial system of record, a web-based system used to manage financial, acquisitions, and administrative operations.

Travel Authorizations

SL executives with assignments that necessitate travel are required to create a travel authorization in E2. SL executives are able to add travel arrangers to their profile who can perform various actions including creating travel authorizations and travel vouchers. A travel authorization is a request to travel that contains the planned purpose, date, time, location(s), reservations and estimated expenses for the trip. The traveler must input the type of travel (e.g., mission operational, site visit, and training) and the specific travel purpose.

Once reservations are completed, the travel authorization can be created and updated with other schedule details and required travel information. Additionally, the traveler adds the relevant account code to specify the accounting line that will fund the trip. The travel authorization is then submitted for approver review and approval in E2. Once the authorization is approved, tickets are issued to the traveler, and an obligation is created in LBFMS.

² Library of Congress Regulations (LCR) 6-610, *Official Travel*; LCR 6-620, *Travel Funded with Gift and Trust Funds*; LCR-6-630, *Sponsored Travel*; LCR 6-640, *General Services Administration Travel Card Program* and Library of Congress Directives (LCD) 6-610.1, *Overview of Travel Procedures*; LCD 6-610.2, *International Travel Procedures*; 6-630.1, *Sponsored Travel Procedures*; 6-640.1, *GSA Travel Charge Card Program*.

Travel Vouchers

Once an employee returns from travel, a travel voucher must be prepared within five business days. The voucher is created within E2 using the estimated expenses per the approved travel authorization. Receipts for allowable cash expenditures over \$75 are required to be attached to the travel voucher in E2.

Once the travel voucher is complete, the employee (or the travel arranger if permission is granted) submits the voucher for approval within E2. The Library Travel Office is the final approver for travel vouchers. When all required approvals are received, the disbursement information is sent to LBFMS. The expenses are recorded using the lines of accounting included in the travel vouchers.

Objectives, Scope, and Methodology

Objectives

The objective of this evaluation was:

- to ensure SL executives' travel complied with the Library's travel policies and all pertinent federal regulations and
- detect any indications of misuse of travel resources or non-business travel being charged to the Library.

Scope

The scope of this evaluation included SL executives' travel costs for trips that included air travel for the period January 1, 2024, through August 18, 2025.

Methodology

During our planning and testing phases, we conducted interviews and inquiries, collected and inspected documentation and evidence provided by Library management, and conducted process walkthroughs with the Library Travel Office. A summary of the procedures we performed is as follows:

- Obtained an understanding of the Library's trip authorization and voucher process.
- Reviewed the Library's travel policies and procedures.
- Reviewed Federal Travel Regulation.
- Obtained a listing of SL executives.
- Obtained an understanding of the E2 system and LBFMS, including interfaces between the systems, and the transaction and accounting flow for travel transactions.
- Obtained a listing from E2 of trips made during the scope period.
- Determined a complete population of trips within our period of scope constituting SL executives' travel. Performed data analysis to sort and filter the population further to identify and include only trips that had air travel associated.
- Performed risk assessment procedures over the population to identify high-risk criteria.
- Using high-risk criteria, selected a sample of 15 trips based on the results of risk assessment procedures and our evaluation plan and performed testing over the sample items selected as follows:
 - o Reviewed relevant documentation provided by Library management to determine whether sampled trips:
 - Were properly authorized.
 - Included travel vouchers.
 - Included reimbursements. If included, we determined if such reimbursements followed the Library's policies and procedures.
 - Included special accommodations. If included, we determined if such accommodation was justified in writing as required by the Library's policies and procedures.
 - o Reviewed the business justification for all sampled trips to determine if any excess expenses were incurred by SL executives beyond policy limits.
 - o Reviewed all sampled trips to determine if any personal travel expenses were improperly billed as official travel expenses. This included review of GovTA timesheets during the trip period.

As a result of these procedures, we obtained sufficient, appropriate evidence to provide a reasonable basis for our conclusions related to our evaluation objectives.

No Instances of Non-Compliance with Travel Regulations were Identified

We reviewed 15 trips that included airfare totaling \$77,357 made by SL executives during the scope period. We selected the trips based on high-risk criteria, such as trips with policy justifications, first class or business class travel, international travel, longer duration, and that included a higher proportion of other expenses.

	Total Number of Trips	Total Dollar Value
Sample	15	\$77,357
Total Population	177	\$408,293

We performed the evaluation procedures using the evaluation methodology as described above to test the 15 trips. The sample represented approximately 8% of trips and 19% of total travel costs. These procedures included reviewing whether the travel authorization was approved before travel and if travel vouchers were included. Further, we reviewed whether the expenses were compliant with the Library’s policies and procedures and if reimbursements and any special accommodations followed the Library’s policies and procedures. We also reviewed the business justification of each trip, along with any excess expenses incurred beyond policy limits, and assessed whether personal travel costs had been charged.

Based upon the evaluation procedures performed for the 15 trips reviewed, we did not identify any instances where SL executives’ travel did not comply with the Library’s travel policies and all pertinent federal travel regulations, or any instances of misuse of travel resources or non-business travel being charged to the Library.

Findings

As a result of the evaluation procedures performed, we did not identify any findings.

Conclusion

We evaluated the Library’s SL executives’ travel for compliance with the Library’s travel policies and all pertinent federal regulations and for indications of misuse of travel resources or non-business travel being charged to the Library. We did not identify instances of noncompliance.

Appendix I: Glossary

Acronym	Definition
AICPA	American Institute of Certified Public Accountants
E2	E2 Solutions
GAGAS	Generally Accepted Government Auditing Standards
KPMG	KPMG LLP
LBFMS	Legislative Branch Financial Management System
OIG	Office of Inspector General
SL	Senior Level
U.S.	United States