



# Audit of EXIM's Domestic and International Non-Sponsored Travel



OIG-AR-23-07  
September 21, 2023

Office of Inspector General  
Export-Import Bank of the United States



## MEMORANDUM

To: Courtney Chung  
Chief Management Officer

From: Eric Rivera  
Assistant Inspector General for Audits

ERIC RIVERA  
Digitally signed by ERIC RIVERA  
Date: 2023.09.21 10:57:34 -04'00'

Subject: Audit of EXIM's Domestic and International Non-Sponsored Travel

Date: 9/21/2023

Attached is the final report on the Audit of EXIM's Domestic and International Non-Sponsored Travel. The objectives of this engagement were to determine whether EXIM implemented effective control over domestic and international non-sponsored travel. Specifically, (1) the effectiveness of the approval and billing of travel expenditures, and (2) whether the agency had effective policies and procedures in place for non-sponsored travel.

OIG conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objectives.

This report contains four recommendations. We consider management's proposed actions to be responsive. The recommendations will be closed upon completion and verification of the proposed actions.

We appreciate the cooperation and courtesies provided to our office during the audit. If you have questions, please contact me at (202) 565-3219 or [eric.rivera@exim.gov](mailto:eric.rivera@exim.gov) or Jaquone Miller at (202) 565-3817 or [jaquone.miller@exim.gov](mailto:jaquone.miller@exim.gov).



**Office of Inspector General  
Export-Import Bank of the United States**

OIG-AR-23-07

**What OIG Audited**

The Office of Inspector General (OIG) audited the Export-Import Bank of the United States' (EXIM) domestic and international non-sponsored travel. The objectives of this engagement were to determine whether EXIM implemented effective control over domestic and international non-sponsored travel. Specifically, (1) the effectiveness of the approval and billing of travel expenditures, and (2) whether the agency had effective policies and procedures in place for non-sponsored travel.

**What OIG Recommends**

OIG issued four recommendations to improve the effectiveness of EXIM's compliance with domestic and international non-sponsored travel policies and procedures. In its comments on the draft report, EXIM concurred with all four recommendations. EXIM's response to each recommendation, and OIG's reply, are in the Recommendations section of this report. EXIM's formal response is located in Appendix B.

**EXECUTIVE SUMMARY**

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**Audit of EXIM's Domestic and International Non-Sponsored Travel  
September 21, 2023**

**What OIG Found**

OIG found that EXIM officials did not fully comply with domestic and international non-sponsored travel policy and procedures. OIG determined that EXIM needs to improve compliance with federal travel policies and implement internal procedures to ensure that the agency meets travel requirements.

Specifically, EXIM did not have adequate procedures in place to ensure that travelers complied with all pre-travel training requirements. Further, EXIM did not follow travel policy requirements on eCountry Clearance. In addition, EXIM did not have procedures to ensure that travel vouchers are submitted within five business days upon return from official travel as prescribed by EXIM policy and federal regulations. Finally, EXIM did not provide adequate training on all travel policy requirements for staff and approving officials.

As a result of EXIM not following travel policies and procedural requirements, EXIM travelers are at increased risk of misusing government travel cards, not having adequate training to detect security threats and hostile situations, and delaying official travel that could result in EXIM potentially losing business opportunities. OIG also identified \$21,732 of funds put to better use due to the untimely submission of travel vouchers.

OIG reviewed transactions covering October 1, 2021, to October 31, 2022. During this period, all travel conducted by EXIM occurred during COVID-19 restrictions. Therefore, while this report has recommendations aimed at improving EXIM's travel program, OIG will continue to monitor this program.

# CONTENTS

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EXECUTIVE SUMMARY .....	i
CONTENTS.....	ii
OBJECTIVE .....	1
BACKGROUND.....	1
FINDING .....	2
EXIM Officials Did Not Fully Comply with Domestic and International Non-Sponsored Travel Policy and Procedures. ....	2
RECOMMENDATIONS.....	8
APPENDIX A: OBJECTIVES, SCOPE, AND METHODOLOGY.....	10
Objective and Scope .....	10
Methodology .....	10
APPENDIX B: MANAGEMENT RESPONSE.....	13
ABBREVIATIONS .....	16
AUDIT TEAM MEMBERS .....	17

## OBJECTIVE

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The Office of Inspector General (OIG) conducted this audit to determine whether the Export-Import Bank of the United States (EXIM) implemented effective control over agency domestic and international non-sponsored travel. Specifically, OIG determined (1) the effectiveness of the approval and billing of travel expenditures, and (2) whether the agency had effective policies and procedures in place for non-sponsored travel.

## BACKGROUND

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EXIM employees routinely travel to advance the agency's mission of supporting American jobs by facilitating the export of American goods and services. Official travel by EXIM employees is subject to statutory requirements for travel by federal civilian employees and others authorized to travel at the government's expense. The Federal Travel Regulation (FTR), Title 41 of the Code of Federal Regulations, Chapters 300 through 304 implements these requirements. In addition, EXIM has created its own internal travel policies that implement the statutory requirements and the FTR.

EXIM's travel policies apply to all individuals who travel on official business for the agency. EXIM's travel policies must ensure efficient travel by employees under the requirements detailed in the FTR and interpreted by bulletins issued by the General Services Administration. The FTR stipulates that travelers should use a method of transportation that is most advantageous to the government, with cost and mission factors as considerations. This includes the use of common carriers and government rate hotels, reducing the travel needed through alternative means of communication, combining trips where possible, and minimizing the number of travelers needed to meet the mission.

EXIM's travel policies require employees to utilize government travel cards (GTC) in accordance with the Travel and Transportation Reform Act of 1998,<sup>1</sup> which mandates the use of GTCs for official business travel. The goal of using a GTC is to improve overall management of travel expenses, reduce costs, increase recovery of unused tickets, and obtain savings by negotiating rebates. While on official travel, travelers must use the GTC for all official travel expenses, such as lodging, mode of travel, meals, incidentals (e.g., baggage fees) and other expenses associated with the official reason for travel.

OIG's audit of EXIM's domestic and international non-sponsored travel covers transactions occurring between October 1, 2021, and October 31, 2022. During this period, all travel conducted by EXIM occurred during COVID-19 restrictions. Table 1, below, summarizes the total dollar amount of travel authorizations approved by EXIM and the total dollar amount of travel vouchers.

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<sup>1</sup> P.L. 105-264.

**Table 1: Total Travel Authorizations and Vouchers from October 1, 2021, to October 31, 2022**

<b>Audit Scope Total Authorizations</b>	<b>Audit Scope Total Vouchers</b>
<b>\$1,012,072.52</b>	<b>\$1,100,981.07</b>

Source: Generated by OIG from data provided by EXIM.

## FINDING

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### **EXIM Officials Did Not Fully Comply with Domestic and International Non-Sponsored Travel Policy and Procedures.**

OIG found that EXIM officials did not fully comply with domestic and international non-sponsored travel policy and procedures. OIG determined that EXIM needs to improve compliance with federal travel policies and implement internal procedures to ensure compliance with travel requirements. As described below, EXIM officials did not fully comply with pre-travel training and travel voucher requirements. Federal and EXIM travel policies and procedures include specific guidance for non-sponsored travel. However, EXIM was not fully compliant with these policies because there is a lack of adequate procedures and training related to travel. These inconsistencies increase the risk of travel card mismanagement, loss of business opportunities, and tied up travel funds that can be put to better use.

#### ***EXIM Travel Policy Requirements***

EXIM's travel policies cover the assignment and use of GTCs and travel procedures. EXIM's travel policies include parameters on how bank employees may request a GTC, the covered transaction types using the travel card while on official travel, exemptions to the travel card, and other employee responsibilities and procedures to manage the travel card appropriately. Additionally, travel policies also include detailed travel procedures. Travel procedures include requirements before official travel starts and requirements during and after official travel ends.

OIG identified three areas to assess EXIM's compliance with travel policies and regulations:

- Pre-travel training,
- Travel documents, and
- Travel procedures.

EXIM employees are required to complete pre-travel training related to the appropriate use of a GTC and security awareness for international travelers. The GTC training is required before completing and signing the GTC application, and a refresher training is subsequently required

every three years as per OMB Circular A-123 Appendix B.<sup>2</sup> According to federal travel policies, employees traveling internationally must complete Counter Threat Awareness Training (CTAT). An employee's CTAT training remains valid for travel occurring within six years of the date the CTAT course was completed.

EXIM's travel policies also cover required travel documents and procedural requirements for official travel. Employees must have an official passport for official international travel as well as the necessary visas and eCountry clearance<sup>3</sup> (ECC) before arriving at the destination country. Additionally, travel procedures include the timely approval of the travel authorization with the estimated travel expenses, the submission of the travel voucher accounting for all actual expenses incurred during official travel, as well as the submission of supporting documentation and receipts. EXIM's travel policies and federal regulation stipulate that all travel authorizations must be approved before official travel starts and all vouchers must be submitted within five business days after the completion of official travel. Furthermore, all travelers must maintain itemized records of incidental expenses, keep all receipts for amounts greater than \$75, and provide documentation for any automated teller machine withdrawals using the government travel card.

EXIM uses a travel management service called Concur. Concur is used for booking transportation and lodging for all official travel. For EXIM, the official travel process starts by creating a travel authorization in Concur. The authorization is the written permission to travel on official business. The authorization includes information pertaining to the purpose of travel, itinerary, and estimated costs of the trip. Once the authorization is submitted and approved within Concur, and all other requirements are completed, the traveler can start their official travel. Once official travel ends, the traveling employee must submit a travel voucher through Concur, accompanied by the supporting documentation and receipts for reimbursement within five business days.

### ***Review of EXIM Travel Transactions***

To determine EXIM's compliance with federal regulation and EXIM travel policies, OIG evaluated a sample of ten travel transactions selected from a comprehensive travel report generated by Concur and provided by EXIM officials.<sup>4</sup> Each transaction has a specific travel authorization number (TANUM) for identification. OIG determined that 44 percent (4 of 9) of the travelers submitted a travel voucher within five business days on return from travel, as required by EXIM's travel policies and federal guidance. Based on documentation provided by EXIM officials and the analysis of the sampled transactions, travelers took an average of 31 days

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<sup>2</sup> OMB A-123 Appendix B - A Risk Management Framework for Government Charge Card Program – dated August 27, 2019 - <https://smartpay.gsa.gov/sites/default/files/downloads/Issuance-of-Revised-Appendix-B-to-OMB-Circular-A-123.pdf>

<sup>3</sup> All U.S. Government personnel are required to obtain country clearance from the Chief of Mission before entering a foreign country on official business.

<sup>4</sup> For additional information on OIG's scope and methodology, see Appendix A.

to submit a voucher in Concur and an average of 14 days for EXIM officials to approve a voucher for reimbursement. Additionally, OIG conducted a reconciliation of travel expenses, comparing each of the sampled authorization transactions against the corresponding travel voucher, based on documentation provided by EXIM officials. The reconciliation of expenses showed that there were immaterial differences in voucher totals in comparison to the authorizations. These variations were due to miscellaneous expenses such as public transportation costs, parking, and other minor expenses incurred during official travel as well as the daily fluctuations of foreign exchange rates for international travelers.

OIG's analysis of the sampled transactions also showed deficiencies in compliance with training requirements established in EXIM's travel policies and federal regulations. Specifically, OIG determined that 0 percent (0 of 10) of the travelers completed the required GTC training. Although EXIM officials provided GTC training certificates for seven out of ten employees, the date of completion for the training was after their official travel ended, which indicated they were not compliant with the GTC training requirement at the time they were in a travel status. The agency did not provide certificates of training for the remaining three employees.

OIG also found that EXIM employees did not complete the required security training for international travel. The requirement for international travel security training is based on location and if the location is considered a dangerous zone by the U.S Department of State. The U.S Department of State's evaluation of danger in a specific area is subject to change at any time. However, based on federal travel policies, the requirement is applicable for any employee traveling internationally, not based on location. International travelers must complete the international travel security training or CTAT within the past six years of the date of travel. Based on these requirements, OIG determined that seven of ten travelers sampled should have completed this training but did not. Only 29 percent (2 of 7) completed the required CTAT training within the required time.

According to EXIM's travel policies international travelers are also subject to requirements pertaining to official passports, visas, and ECC. These requirements are based on the location of international travel. The Department of State provides the ECC and serves as a notification of travel to the U.S embassy in the country of destination. EXIM travel policies and federal guidance dictate that employees traveling internationally must obtain a clearance from the relevant U.S Embassy. OIG reviewed the destination(s) in each international traveler's trip and used the State Department's Bureau of Consular Affairs website to determine entry requirements to each of the destinations. Based on this, OIG determined that:

- 86 percent (6 of 7) had a valid passport;
- 66 percent (2 of 3) had a valid, approved visa; and
- 83 percent (5 of 6) of travelers had an approved ECC.

OIG noted that one cancelled international transaction before official travel took place. Additionally, four transactions did not require a visa based on location due to international visa waiver agreements and one of the four transactions did not have documentation. The table below summarizes the transactions OIG sampled.



**Table 2: Summary of Sampled Travel Transactions from October 1, 2021, to October 31, 2022**

TANUM	International/ Domestic	Total Authorization	Total Voucher	GTC Training	CTAT Training	Visa	Passport	ECC	Supporting Documents for expenses
009895	International	\$ 30,805.74	\$ 15,772.37	N	N	N/A	Y	Y	Y
009902	International	\$ 30,679.11	\$ 15,996.80	N	N	N/A	Y	N	Y
009897	International	\$ 29,594.04	\$ -	N	N	N/A	Y	N/A	N/A
010233	International	\$ 25,699.03	\$ 20,454.88	N	Y	N	N	Y	Y
010236	International	\$ 25,961.03	\$ 20,724.91	N	N	Y	Y	Y	Y
010201	International	\$ 20,482.61	\$ 23,495.40	N	N	Y	Y	Y	Y
009872	International	\$ 13,642.25	\$ 14,064.04	N	Y	N/A	Y	Y	Y
009433	Domestic	\$ 793.07	\$ 898.00	N	N/A	N/A	N/A	N/A	Y
009525	Domestic	\$ 560.37	\$ 744.97	N	N/A	N/A	N/A	N/A	Y
009721	Domestic	\$ 1,132.43	\$ 1,037.43	N	N/A	N/A	N/A	N/A	Y
<b>Totals</b>		<b>\$ 179,349.68</b>	<b>\$ 113,188.80</b>						

**Source:** Generated by OIG from data provided by EXIM.

Finally, EXIM did not provide adequate training on all travel policy requirements for staff and approving officials. EXIM’s travel policies also dictate the responsibilities and roles of travel approving officials. However, one EXIM official in charge of travel approval and other travel requirements, stated that there has not been enough training for employees new to the travel program to correctly complete their tasks relating to approval of travel transactions and travel requirements.

***Lack of Adequate Procedures and Training***

EXIM did not fully comply with domestic and international non-sponsored travel policy and procedures for the following reasons:

- EXIM did not have procedures in place to adequately ensure that travelers complied with all pre-travel training requirements. EXIM officials told OIG that changes in EXIM’s training website and changes in training record keeping made it difficult to establish actual pre-travel training completion.

- EXIM did not follow travel policy requirements on ECCs. From the sampled transactions, one international traveler did not obtain the required ECC before travel.
- EXIM did not have procedures in place to ensure submission of travel vouchers within five business days upon return from official travel as prescribed by the bank’s policy and federal regulations. In addition, EXIM did not have a process to track untimely voucher submissions.
- EXIM did not provide adequate training on all travel policy requirements for staff and approving officials. EXIM travel approving officials expressed concerns regarding the lack of training to fulfill the travel approving duties.

**Increased Risk for EXIM and its Employees**

Noncompliance with travel policies and procedures places EXIM and its employees at increased risk of:

- Misusing GTCs, which could result in mismanagement of government funds and disciplinary actions for employees; and
- Inadequately accounting for staff in the case of an emergency security situation and not trained for security threats and hostile situations while on official travel internationally;
- Delaying official travel could result in EXIM potentially losing business opportunities, in accordance with the agency’s mission.

**Table 3: Funds Put to Better Use Identified During this Audit**

TANUM	Days to Submit Voucher	Total Authorization	Total Voucher	Difference
009902	135	\$ 30,679.11	\$ 15,996.80	\$ 14,682.31
010233	53	\$ 25,699.03	\$ 20,454.88	\$ 5,244.15
010236	30	\$ 25,961.03	\$ 20,724.91	\$ 5,236.12
010201	37	\$ 20,482.61	\$ 23,495.40	\$ (3,012.79)
009872	14	\$ 13,642.25	\$ 14,060.04	\$ (417.79)
<b>TOTAL</b>		<b>\$ 116,464.03</b>	<b>\$ 94,732.03</b>	<b>\$ 21,732.00</b>

Source: Generated by OIG from data provided by EXIM.

As part of this audit, OIG identified \$21,732 in potential funds but to better use<sup>5</sup> based on the sample of transactions selected. As outlined in Table 3, above, delays in processing travel vouchers prevented the agency from fully utilizing appropriated funding. Specifically, the reconciliation between authorized obligated funds and a voucher's actual expenses is delayed because of the untimely submission of travel vouchers. This results in delays to the reimbursement of the per diem allowance remaining to the traveler. Additionally, when a voucher shows actual expenses to be less than the estimated expenses in the authorization, then the extra funds that had been obligated initially should have been deobligated for use in other transactions. As illustrated in Table 3, of the ten sampled transactions, five transactions had vouchers submitted later than the prescribed five business days after official travel ends. The total authorizations for those five transactions are a total of \$116,464.03 while the actual expenses for these five transactions are a total of \$94,732.03. The difference between the total authorizations and the total voucher for these transactions is \$21,732. This is the total amount that should have been deobligated and used in other transactions if the vouchers for these five transactions had been submitted within the appropriate time. This total would likely change if a larger sample was selected.

### ***Recommendations***

To improve the effectiveness of EXIM's domestic and international non-sponsored travel policy and procedures, OIG recommends that EXIM's Office of the Chief Management Officer:

**Recommendation 1:** Develop and implement procedures to ensure that travelers have complied with all pre-travel training requirements.

**Recommendation 2:** Develop and implement procedures to ensure that travel vouchers are submitted within five business days upon return from travel.

**Recommendation 3:** Develop and implement training that ensures all staff and approving officials are aware of their roles, responsibilities, and requirements for the travel process.

**Recommendation 4:** Develop and implement a process to communicate travel policy and requirement updates to staff in a periodic manner.

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<sup>5</sup> The Inspector General Act of 1978, as amended defines "funds put to better use" as a recommendation that funds could be used more efficiently, if management of an establishment took actions to implement and complete the recommendation, including deobligation of funds from operations.

## RECOMMENDATIONS

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OIG provided a draft of this report to EXIM stakeholders for their review and comment on the findings and recommendations. OIG issued the following recommendations to EXIM. Appendix B includes the agency's complete response.

**Recommendation 1:** Develop and implement procedures to ensure that travelers have complied with all pre-travel training requirements.

**Management Response:** In its September 1, 2023 response, EXIM concurred with this recommendation.

**OIG Reply:** OIG considers the recommendation resolved. The recommendation can be closed when OIG receives and accepts documentation that EXIM's Office of the Chief Management Officer develop and implement procedures to ensure that travelers have complied with all pre-travel training requirements.

**Recommendation 2:** Develop and implement procedures to ensure that travel vouchers are submitted within five business days upon return from travel.

**Management Response:** In its September 1, 2023 response, EXIM concurred with this recommendation.

**OIG Reply:** OIG considers the recommendation resolved. The recommendation can be closed when OIG receives and accepts documentation that EXIM's Office of the Chief Management Officer develop and implement procedures to ensure that travel vouchers are submitted within five business days upon return from travel.

**Recommendation 3:** Develop and implement training that ensures all staff and approving officials are aware of their roles, responsibilities, and requirements for the travel process.

**Management Response:** In its September 1, 2023 response, EXIM concurred with this recommendation.

**OIG Reply:** OIG considers the recommendation resolved. The recommendation can be closed when OIG receives and accepts documentation that EXIM's Office of the Chief Management Officer develop and implement training that ensures all staff and approving officials are aware of their roles, responsibilities, and requirements for the travel process.

**Recommendation 4:** Develop and implement a process to communicate travel policy and requirement updates to staff in a periodic manner.

**Management Response:** In its September 1, 2023 response, EXIM concurred with this recommendation.

**OIG Reply:** OIG considers the recommendation resolved. The recommendation can be closed when OIG receives and accepts documentation that EXIM's Office of the Chief Management Officer develop and implement a process to communicate travel policy and requirement updates to staff in a periodic manner.

## APPENDIX A: OBJECTIVES, SCOPE, AND METHODOLOGY

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The Office of Inspector General (OIG) conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. OIG believes that the evidence obtained provides a reasonable basis for OIG's findings and conclusions based on the audit objectives. OIG conducted this audit from November 2022 to August 2023.

Throughout the audit, auditors considered the possibility of fraud, waste, and abuse in the program.

### Objective and Scope

OIG conducted this audit to determine whether the Export-Import Bank of the United States (EXIM) implemented effective control over agency domestic and international non-sponsored travel. Specifically: (1) the effectiveness of the approval and billing of travel expenditures, and (2) whether the agency had effective policies and procedures in place for non-sponsored travel.

The audit included a review of domestic and international non-sponsored travel conducted between October 1, 2021, to October 31, 2022, to assess compliance with requirements and any supplemental guidance. OIG conducted the audit fieldwork at EXIM Headquarters and other locations as deemed necessary.

### Methodology

To determine whether the Export-Import Bank of the United States (EXIM) implemented effective control over agency domestic and international non-sponsored travel OIG reviewed applicable federal laws, regulations, OMB guidance and agency policy and procedures. Additionally, OIG reviewed applicable program documentation and related external reports.

OIG conducted portions of this engagement remotely and relied on audio- and video-conferencing tools in addition to in-person interviews with EXIM personnel. OIG also reviewed the substance of this report and its findings and recommendations with offices, individuals, and organizations affected by the review. OIG used professional judgment and analyzed physical, documentary, and testimonial evidence to develop its findings, conclusions, and actionable recommendations.

To accomplish the audit objective, OIG:

1. Conducted interviews with EXIM staff, including (but not limited to): the Office of the Chief Management Officer, Office of Administration and Security, Administrative Service Division, the Office of Resource Management, and the Business Service Unit to discuss their roles, responsibilities, and to gain an understanding of the travel process.

2. Reviewed EXIM's travel policies and procedures for adherence to internal/external criteria and requirements.
3. Reviewed relevant Federal laws, regulations, standards, guidance, and practices.
4. Reviewed prior audit reports and assessments conducted by EXIM OIG and other Federal agencies that are relevant to the audit objective.
5. Performed testing on domestic and international travel conducted within the audit scope to determine whether the transactions met federal and EXIM requirements for non-sponsored travel.
6. Performed testing on domestic and international travel to determine the effectiveness of the approving and billing of travel expenditures in accordance with EXIM travel policies and procedures.
7. Reviewed applicable internal controls.
8. Reviewed and investigated relevant instances of fraud, waste, and abuse.

OIG selected ten transactions within a comprehensive travel report generated from Concur. EXIM Officials provided the records for these transactions. OIG reviewed the travel authorization totals for each transaction and selected an initial sample of eight transactions with the highest total dollar amount. The eight transactions have a total authorization cost of \$221,545.71. After further review, two sponsored travel transactions from the sample were not within the scope of the audit. The remaining six transactions have a total authorization cost of \$163,221.56. These six transactions were international travel. To complete the sample, OIG randomly selected four additional transactions to review. OIG selected these transactions judgmentally by using the random sample function in Excel and have a total authorization cost of \$16,128.12. These transactions consisted of three domestic travel transactions and one international travel.

In planning and performing the audit, the audit team obtained an understanding of internal controls to the extent necessary to satisfy the audit objective. The team assessed the internal control components and identified the following internal control components<sup>1</sup> and underlying principles significant to the audit objective:

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<sup>1</sup> The federal internal control standards are organized into five components (control environment, risk assessment, control activities, information and communication, and monitoring) and seventeen related principles (requirements). See *Standards for Internal Control in the Federal Government*, GAO-14-740G (September 2014).

Internal Control Components	
Components	Underlying Principles
Control Environment	Organizational structure has clearly defined roles and responsibilities.
Risk Assessment	Management has conducted internal and external risk assessments. Can include studies or follow ups on implementation recommendations.
Control Activities	Relevant information systems have business rules in place to ensure the transactions are properly authorized, processed accurately, and that the data is valid and complete.
Information & Communication	Relevant, reliable, and timely exchange of information between program office personnel,
Monitoring	Effective monitoring internal control occurs during the normal course of business. Includes periodic data reviews/reconciliations/data comparison.



## APPENDIX B: MANAGEMENT RESPONSE

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Helping American Businesses Win the Future

**DATE:** September 01, 2023

**TO:** The Honorable Parisa Salehi, Inspector General, Office of Inspector General

**THROUGH:** Mary Jean Buhler, Senior Vice President and Chief Financial Officer

**FROM:** Courtney Chung, Senior Vice President and Chief Management Officer

**SUBJECT:** EXIM Management Response to the draft Report,  
*Audit of EXIM's Domestic and International Non-Sponsored Travel (OIG-AR-23-07)*,  
dated August 18, 2023

COURTNEY CHUNG  
Digitally signed by  
COURTNEY CHUNG  
Date: 2023.09.01  
17:18:03 -0400

Dear Ms. Salehi,

Thank you for providing the Export-Import Bank of the United States (“EXIM” or “EXIM Bank”) management with the Office of Inspector General’s (“OIG”) *Audit of EXIM’s Domestic and International Non-Sponsored Travel (OIG-AR-23-07)*, dated August 18, 2023 (the “Report”). Management continues to support the OIG’s work which complements EXIM’s efforts to continually improve its processes. EXIM Bank is proud of the strong and cooperative relationship it has with the OIG.

EXIM Bank appreciate the OIG noting that the “reconciliation of expenses showed that there were immaterial differences in voucher totals in comparison to the authorizations.”

We concur with the recommendations and thank the OIG for your effort to ensure EXIM’s policies and procedures continue to improve, as well as the work you do with us to protect EXIM funds from fraud, waste, and abuse.

**Recommendation 1:** Develop and implement procedures to ensure that travelers have complied with all pre-travel training requirements.

**Management response:**

EXIM concurs with the recommendation and will work to develop and implement procedures to ensure that travelers have complied with all pre-travel training requirements including:

- Identify the pre-travel training requirements for each travel, such as security awareness to comply with the regulations.
- Establish a Concur track record and verify the completion of pre-travel training by travelers, such as a checklist.
- Communicate the pre-travel training requirements and the verification system to travelers and approving officials, such as through email or system intranet.

- Monitor and enforce the compliance of pre-travel training by travelers, such as by requiring proof of completion before approving travel requests, withholding travel reimbursements, or imposing disciplinary actions for non-compliance.
- Ensure the pre-travel training requirements and the verification Concur system periodically, such as reviewing federal regulations or conducting assessments.

**Recommendation 2:** Develop and implement procedures to ensure that travel vouchers are submitted within five business days upon return from travel.

**Management response:**

EXIM concurs with the recommendation and will work to develop and implement procedures to ensure that travelers vouchers are submitted within five business days upon return from travel including:

- Define the travel voucher submission process and timeline, such as the required forms, documents, receipts, signatures, approvals, etc.
- Create a Concur track record and monitor the status of travel vouchers, such as a database, or a spreadsheet.
- Remind travelers of their obligation to submit travel vouchers within five business days upon return from travel, such as by sending automated notifications, alerts, or reminders.
- Enforce the compliance of travel voucher submission by travelers, such as by withholding travel reimbursements, imposing late fees, or taking disciplinary actions for non-compliance.
- Update and follow-up the travel voucher submission process and timeline periodically.

**Recommendation 3:** Develop and implement training that ensures all staff and approving officials are aware of their roles, responsibilities, and requirements for the travel process.

**Management response:**

EXIM concurs with the recommendation and will work to develop and implement training that ensures all staff and approving officials are aware of their roles, responsibilities, and requirements for the travel process including:

- Identify the learning objectives, such as the knowledge and skills that staff and approving officials need to perform their roles effectively and efficiently.
- Design the travel training curriculum and materials, such as the content, format, duration, frequency, delivery method, assessment method, etc.
- Deliver the travel training to staff and approving officials, such as by conducting online or in-person sessions, providing self-study sessions, etc.
- Evaluate and monitor the training provides on a periodic and regular basis for update of policy and procedure.

**Recommendation 4:** Develop and implement a process to communicate travel policy and requirement updates to staff in a periodic manner.

**Management response:**

EXIM concurs with the recommendation and will work to develop and implement a process to communicate travel policy and requirement updates to staff in a periodic manner including:

- Identify frequency of travel policy and requirement updates, such as the EXIM policy manual, the federal regulations, the travel service provider, etc.

- Establish a Concur to collect and consolidate the travel policy and requirement updates, such as an online portal, a database, or a federal regulation.
- Communicate the travel policy and requirement updates to staff in a periodic manner, such as by sending email notifications and posting on intranet.
- Verify the receipt and understanding of the travel policy and requirement updates by staff, such as by requiring confirmation or feedback.
- Evaluate and update the process to communicate travel policy and requirement updates to staff periodically.

**CC:**

The Honorable Reta Jo Lewis, President and Chair of the Board of Directors

Hazeen Ashby, Senior Vice President and Acting Chief of Staff

Larry Decker, Senior Advisor to the President and Chair, and Acting Deputy Chief of Staff

Kenneth Tinsley, Senior Vice President and Chief Risk Officer

Inci Tonguch-Murray, Senior Vice President and Deputy Chief Financial Officer

Selma Hamilton, Director of Security Services

## ABBREVIATIONS

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CTAT	International Travel Security Training
EXIM	Export-Import Bank of the United States
FTR	Federal Travel Regulations
GTC	Government Travel Card
OIG	Office of Inspector General
TANUM	Travel Authorization Number

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