

Army Defense Travel System Internal Control Evaluation Checklist



**Version 1.2
20 March 2013**

Document Approval Page

The following personnel have approved this document as indicated by signature and date contained herein. *

Signature  Date: 3/25/13
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Document Revision

Item Number	Description
Instruction	Added location of the latest Army Business Rules
2	Added question on annual training and reference
6	Reference amended
7	Added question on maintaining training certificate and reference`
8	Added reference
9	Added verbage to question and reference
10	Added reference
16	Added type of report "UNSUBMITTED VOUCHER"
18	Added reference <i>GTCC Policy & Procedure Responsibility Memo.pdf</i>
19	Added reference <i>DTS Policy-AO, CO, and NDEA.pdf</i>
22	Added question determining IBA qualification and reference
23	Added question on use of IBA instead of CBA and refernce
34	Updated test question on constructive travel in accordance to regulations
38	Added reference <i>JFTR Ch 1, Part B, U1105, B.</i>
39	Added OCONUS to question
40	Amended question and added reference
Reference 11	Guidance of Submission of DD Form 577
Reference 12	DTS Policy Emphasis for Certifying Officers, Accountable Officials, and Non-DTS Entry Agents
Reference 13	Annual Army DTS Permission Level Review
Reference 14	Policies, Procedures, and Responsibilities for the Army Travel Charge Card Program, Individually Billed Accounts (IBA)

Function

The function covered by this checklist is the use and administration of the Defense Travel System with the Army.

Purpose

The purpose of this checklist is to assist Commanders, managers, defense travel administration, and users in evaluating the key internal controls associated with Army official travel.

Instructions

Answers should be based on the actual testing of key internal controls (e.g., document analysis, direct observation, sampling, simulation, authenticated written statement, other). Answers that indicate deficiencies should be explained and corrective action indicated in supporting documentation. Certification of completion of an internal control evaluation for DTS shall be noted on DA Form 11-2-R (Management Control Evaluation Certification Statement).

Organizations shall evaluate internal controls for DTS annually.

*This document will be updated periodically. Significant revisions are noted by blue text, with the item preceded by an asterisk. Grammatical revisions are not noted. The latest version is posted on the *Army Knowledge Online (AKO)* under *AKO Files Home, DoD Organizations, Army, Headquarters, Department of the Army folder, Secretary of the Army (SA), ASA (Financial Management and Comptroller), Army Business Rules for Defense Travel System.*

Number	Test Question	Reference
1	Does the site or organization conduct periodic internal control evaluations to ensure that appropriate DTS travel processes and procedures are followed?	DoDFMR, Vol 9, Ch 3; Army Business Rules for DTS (ABRDTS)
2*	Does the DTA/FDTA conduct periodic reviews of DD577 appointment form on an annual basis to ensure compliance with regulations?	DoDFMR Vol 5, Ch 33; ABRDTS
3	Are certifying officers and accountable officials appointed by an official in the organization who has authority to appoint certifying officers and accountable officials?	DoDFMR Vol 5, Ch 33; ABRDTS
4	Are certifying officers and accountable officials duly appointed prior to receiving special permissions and access in the DTS?	DoDFMR Vol 5, Ch 33; ABRDTS; DTA Users Manual, Ch 3.
5	Do certifying officers and departmental accountable officials complete certifying officer and accountable official training prior to receiving special permissions and access in DTS?	DoDFMR Vol 5, Ch 33; ABRDTS

Number	Test Question	Reference
6	Does the FDTA maintain a file of appointment documents for authorizing officials appointed as certifying officers for travel claims?	DoDFMR, Vol 9, Ch 2; ABRDTS
7*	Is the AO/CO completed training certificate maintained with the DD 577?	ABRDTS
8*	Does the FDTA forward a letter signed by the installation or activity commander/director to the appropriate disbursing office(s) stating that all authorizing officials acting as certifying officers for travel claims have been appointed and delegated in writing and indicating where copies of the records are maintained?	DoDFMR Vol 5, Ch 33; ABRDTS, Appendix A <i>CO digital sign.pdf</i> embedded below
9	Is refresher training documented and mandated for certifying officers and accountable officials so that they maintain an understanding of appropriate laws and policies?	DoDFMR Vol 9, Ch 2; ABRDTS
10	Are DTS permissions and access appropriate for the role of the user in DTS?	ABRDTS; DTA Users Manual, Ch 3.3 <i>USAAA_DTS_Permission_Levels.pdf</i> embedded below
11	Are appointments for certifying officers and accountable officials revoked in writing when they no longer hold the position of certifying officer or accountable official for the organization (for example, when they are preparing to leave the organization)?	DoDFMR Vol 5, Ch 33 and Vol 9, Ch 2
12	When certifying officer and accountable official appointments are revoked, are DTS permissions and access reduced to the minimum level needed to support normal travel requirements?	ABRDTS, DoDFMR, Vol 9, Ch 2
13	Are persons who serve in defense travel administration (DTA) precluded from also serving as approval authorities (authorizing official, certifying officer, authorizing official/certifying officer (AO/CO), or self-authorizing official) unless an exception is granted in writing by the Army Command (ACOM), Army Service Component Command (ASCC), or Direct Reporting Unit (DRU) headquarters?	GOA Internal Control Management & Evaluation Tool; ABRDTS
14	If a written exception is granted from the separation of duties requirement, is the exception documentation from the ACOM, ASCC, or DRU headquarters on file with the appointment records maintained by FDTA?	ABRDTS

Number	Test Question	Reference
15	Do approval authorities (authorizing official, certifying officer, authorizing officials/certifying officers (AO/COs), and self-authorizing official) review travel documents to determine if requested exceptions to standard travel allowances are justified and required to satisfy mission requirements?	DoDFMR Vol 9, Ch 2 & Vol 5, Ch 33; JFTR/JTR Appendix O
16	Does the organization/site (normally defense travel administration) run DTS Unsubmitted Voucher report at least monthly to verify that vouchers are completed within the required timeline to settle open travel authorizations?	DoDFMR, Vol 9, Ch 2; ABRDTS
17	Do personnel in the organization who control funds practice sound funds control and accounting practices and ensure that the DTS budget (checkbook) is reconciled against actual appropriated funds to prevent Antideficiency Act violations?	DoDFMR Vol 9, Ch 2
18*	In the DTS traveler profile, are the <i>Advance Authorization</i> and <i>Mandatory Use of GOVCC</i> fields (Government Charge Card) populated based on requirements in the Travel and Transportation Reform Act of 1998 and Army policy?	DoDFMR Vol 9, Ch 3 <i>GTCC Policy & Procedure Responsibility Memo embedded below</i>
19*	Are appointments to Non-DTS Entry Agent (NDEA) restricted to uniformed members and DoD employees?	DoDFMR Vol 9, Ch 2, ABRDTS <i>DTS Policy-AO, CO, and NDEA.pdf embedded below</i>
19	Are travel vouchers signed by an NDEA only as an exception-in cases where the traveler does not have reasonable access to DTS to sign their own voucher ("unconnected travelers")?	DoDFMR Vol 9, Ch 2, ABRDTS
20	If an NDEA signs a DTS travel voucher for a disconnected traveler (using the T-ENTERED stamp), are required receipts and a manual filled DD Form 1351.2 signed by the traveler electronically attached to the voucher?	DoDFMR, Vol 9, Ch 2
21	Are travelers required to include justification for exceptions to standard travel policy and allowances in trip record documentation?	DoDFMR, Vol 9, Ch 2; ABRDTS

Number	Test Question	Reference
22*	Does the traveler travel more than two times or less a year? Should the traveler request a GOVCC?	DoDFMR Vol 9, Ch 3; ABRDTS, GTCC Policy & Procedure memo embedded below
23*	Is the traveler properly using their IBA for airfare instead of CBA?	DoDFMR Vol 9, Ch 3; ABRDTS, GTCC Policy & Procedure memo embedded below
24	Are travel arrangements for commercial transportation, rental cars (if authorized), and commercial lodging arranged through an available commercial travel office (CTO) or in-house travel arranger in accordance with TRANSCOM policy?	JFTR/JTR, Appendix O, T4020-B3, B4
25	Do travelers use compact rental vehicles unless a different class vehicle is required to satisfy a justified mission requirements as documented in the trip record?	JFTR/JTR Appendix O, T4060-B6; ABRDTS
26	Are GSA <i>contract city pair flights</i> used unless there is a qualifying exception, as described in JFTR/JTR Appendix O?	JFTR/JTR Appendix O, T4060-B1b; ABRDTS
27	If <i>non-city-pair flights</i> are used, are the specifics of the qualifying exception included in the trip record?	ABRDTS
28	Are partially used and unused tickets handled IAW appropriate procedure?	DoDFMR Vol 9, Ch 4; ABRDTS
29	If premium class travel is accomplished using DTS, is the premium class travel approved only on an exception basis, when fully justified by the appropriate approval authority and processed in accordance with established policy?	JFTR/JTR, Appendix O, T4020-B4
30	If premium class accommodations are justified and accomplished using DTS, is the approval made in advance of the actual travel, unless there are extenuating or emergency circumstances?	JFTR; JTR, Appendix O, T4020-B4; ABRDTS
31	For premium class travel accomplished using DTS, is the substantiating documentation included with the electronic travel document under Substantiating Records?	DoDFMR, Vol 9, Ch 2
32	Does the organization comply with the reporting requirements for premium class travel with all required data?	Premium Class Travel Reporting Requirement Memo

Number	Test Question	Reference
33	Are receipts for lodging, and other individual official travel expenses of \$75 or more, including airline receipts , electronically attached to the travel voucher?	JFTR/JTR Appendix O, T4050-B2; DoDFMR Vol 9, Ch 2.
34*	Travel with POC in excess of 800 miles, is there a cost comparison worksheet completed using commercial air or Government transportation, limiting reimbursement to what travel would have cost attached to the travel authorization or voucher (under Substantiating Records)?	JFTR/JTR, Appendix O; ABRDTS, DTS Document Processing Manual, Ch 9
35	Do travelers use split disbursement to settle expenses incurred with the Government travel charge card?	DoDFMR Vol 9, Ch 3; ABRDTS
36	Does the organization ensure that employees on official travel spend 90% of travel nights in public accommodations that adhere to the FEMA fire and life safety requirements <i>Note: Lodging arranged through the DTS meets the FEMA requirements.</i>	Hotel and Motel Fire Safety Act of 1990, Public Law 101-391
37	Does the organization ensure that federally funded meetings and conferences that it sponsors are held in properties that comply with FEMA fire and life safety requirements	Hotel and Motel Fire Safety Act of 1990, Public Law 101-391
38*	Since TDY en route to a permanent change of station (PCS) is part of PCS functionality that is not yet available in DTS, are TDY en route to PCS orders/authorizations processed outside of DTS?	JFTR Ch 1, Part B, U1105, B. ABRDTS
39	Is deployment travel (long-term/extended TDY in support of contingency operations) to combat zones and to qualified hazardous duty areas (OCONUS) performed outside of DTS?	ALARACT 053/2008; PPG, Ch 4, Paragraph 4-8
40*	Are travel authorizations for extended/longterm TDY trips that cross the fiscal year processed in accordance with publish Fiscal Year Processing Guidance?	DTMO ABRDTS

Reference Web Links

1. Army Business Rules for DTS (ABRDTS):
<http://www.asafm.army.mil/fo/fod/dts/dts-wp/dr/br.pdf>.
2. Deputy Secretary of Defense (DEPSECDEF) Memo-Special Interest Item on the DoD Premium Travel Program, 19 March 04:
<http://perdiem.hqda.pentagon.mil/perdiem/pctrvl.html>
3. DoD Financial Management Regulation (FMR):
<http://www.dod.mil/comptroller/fmr/>.
4. DTA Users Manual, Ch 3:
http://www.defensetravel.dod.mil/Training/DTS/Docs/TrnMat/DTA_3.pdf
5. DTS Document Processing Manual:
<http://www.defensetravel.dod.mil/Training/DTS/TrnMat.cfm#10>
6. GOA Internal Control Management & Evaluation Tool:
<http://www.gao.gov/new.items/d011008g.pdf>.
7. Hotel and Motel Fire Safety Act of 1990, Public Law 101-391:
http://emergency-management.net/fire_act.pdf,
<http://www.usfa.fema.gov/applications/hotel/>
8. JFTR/JTR: <https://secureapp2.hqda.pentagon.mil/perdiem/perdiemrates.html>
9. Personnel Policy Guidance (PPG):
<http://www.armyg1.army.mil/MILITARYPERSONNEL/PPG.ASP>
10. Premium Class Travel Reporting Requirement Memo:
https://www.defensetravel.dod.mil/PremiumTravel/Docs/PCT_Reporting_Requirement_Memo_090707.pdf

11.  CO digital sig.pdf
Guidance of Submission of DD Form 577
12.  DTS Policy-CO, AO, and NDEA.pdf
DTS Policy Emphasis for Certifying Officers, Accountable Officials, and Non-DTS Entry Agents
13.  ABR Permission Level Review.pdf
Annual Army DTS Permission Level Review
14.  GTCC Policies Procedures Responsi
Policies, Procedures, and Responsibilities for the Army Travel Charge Card Program, Individually Billed Accounts (IBA)

Comments

If you have recommendations to make this checklist a better tool for evaluating

Defense Travel System internal controls, submit comments to Headquarters Department of the Army, ATTN: SAFM-FOF/DTS-Army Office), Room 3A328, 109 ARMY PENTAGON, WASHINGTON, DC 20310-0109.