

ICSA – Travel (due April 30, 2021)

Each agency is responsible for establishing and maintaining an effective system of internal control. Internal controls can provide reasonable, but not absolute, assurance that an agency's objectives—including the prevention or detection of fraud, waste and abuse—will be met. More information about internal controls and minimal internal control structure requirements can be found in Topic 05 of the State of Arizona Accounting Manual (SAAM). The internal control self-assessment is meant as a catalyst to improve agency operations and achieve agency objectives.

This survey is a self-assessment of certain internal control practices within your agency in the area of Travel. Some of these practices may not be required by policy but are nonetheless considered best practices.

If your response to a survey item is sensitive in nature, contact GAO's Internal Audit Unit (gaointernalaudit@azdoa.gov, 602-291-0506) directly to discuss it.

The items in this survey are to be rated, using either Yes/No/N/A or the 5-point scale as indicated by each question. The following guidance is provided for the 5-point scale ratings:

Not Applicable (0) – Practice does not apply.

Needs Improvement (1) – Practices have not been fully implemented or are intermittent; acceptable quality and timeliness are recurring challenges.

Fair (2) – Practices meet the minimum expectations but are not consistently monitored; acceptable quality and timeliness are inconsistent.

Good (3) – Practices meet expectations and are monitored frequently; acceptable quality and timeliness are consistent.

Very Good (4) – Practices exceed expectations; quality and timeliness are consistently above average.

Excellent (5) – Practices serve as a model for other agencies and other states; quality and timeliness exceed expectations; best-in-class results.

ICSA – Travel (due April 30, 2021)

EMAIL:

Agency Name:

Contact Name (First and Last):

Contact Number (Work Phone):

EIN:

CFO/CFO Designee Email Address:

Travel

Internal controls over state travel help to ensure: 1) compliance with the Arizona Constitution, the Arizona Revised Statutes, the Arizona Administrative Code and the U.S. Internal Revenue Code is maintained 2) Travel expenses incurred while conducting business for the State of Arizona are authorized, necessary, reasonable, and appropriate 3) Appropriate, safe and reasonable accommodations are provided for those traveling on State business. The survey items below are driven by SAAM Travel Section 50, other policies listed below, and best practices.

1. Agency has employees, non-employees, or contractors who travel on State business (Y/N) (If yes, go to next question. If no, submit survey).
2. Agency management, those making travel arrangements, and all those traveling on State business are familiar with and have an understanding of State Travel Policy, and are aware that non-compliance or the improper claim for travel expenses may result in appropriate disciplinary action (Y/N/N/A).
3. Agency requires all staff traveling on State business or processing travel to take the *Travel Policy Computer Based Training (CBT)* available in TraCorp. (Y/N/N/A)
4. Agency is aware of and encourages their travelers to review the user friendly *Did You Know? – A Guide for State Travelers* available on the GAO website under the travel section. (Y/N/NA)
5. Agency collects required receipts for travel related expenditures prior to reimbursing such expenditures. (Y/N/N/A).
6. Agency has travel related policies and procedures defining what is considered in and out-of-state travel per SAAM 5005 (Y/N/N/A).
7. All documentation related to travel is maintained in accordance with the Records Retention Schedules published by Library, Archives and Public Records (LAPR). Such documentation includes, but is not limited to, travel requests, travel claims, receipts and conference brochures (Y/N/N/A).
8. Reimbursements are limited to the expenses incurred or that would have been incurred by using the most efficient route. The most efficient route is that which is the most direct, most traveled or most economical, taking all circumstances into consideration (Y/N/N/A).
9. Avoidable travel time in excess of that which is necessary to conduct State business, such as that used to conduct personal affairs, incurred during normally scheduled work hours is charged to annual leave (Y/N/N/A).

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10. Additional travel expenses incurred by taking an uneconomical route, are not in the best interest of the State or are for personal business are not reimbursed, for example, adding personal days before or after a business trip (Y/N/N/A).
11. The agency head or his delegate approves all out-of-state travel in advance. The request for out-of-state travel is submitted to allow ample time to take full advantage of the availability of discounted airfares, conference lodging, a traveler's special needs, etc. A copy of the approved out of state travel request is accompanied by the out-of-state travel claim (Y/N/N/A-Agency does not have out of state travel).
12. Agency level travel responsibilities for the agency head, agency management, agency supervisors, agency travel claim approvers and travelers are clearly communicated and consistently followed as required by SAAM 5007 (Y/N/N/A).
13. All delegations of authority are in writing and retained for a period consistent with that prescribed by LAPR for accounting needs (SAAM 5007) (Y/N/N/A).
14. Agency maintains written policies and procedures dealing with the use of the Central Travel Account (CTA). These policies and procedures are consistent with statewide policy and comply with other pertinent State and Federal laws, regulations, policies and procedures (SAAM 5050) (Y/N/N/A-Agency does not have a CTA. If N/A skip to #15).
- 14a. Agency has assigned a CTA custodian to each CTA at the agency (SAAM 5050) (Y/N/N/A).
15. Agency maintains written policies and procedures dealing with the use of the Employee Travel Card (ETC). These policies and procedures are consistent with statewide policy and comply with other pertinent State and Federal laws, regulations, policies and procedures (SAAM 5051) (Y/N/N/A-Agency does not issue ETC's).
16. Agency has appointed an Agency Travel Card Program Administrator who coordinates all travel card program activity both for CTA and ETC activity (SAAM 5050) (Y/N/NA-Agency does not have a CTA or ETC).
17. Agency has reviewed and uses the Employee Travel Card Review QRG available on the GAO website to monitor all ETC activity for the agency. (Y/N/N/A)
18. Agency has established policies, procedures and processes that reduce or eliminate the frequency of delinquently filed travel claims (SAAM 5056) (Y/N/N/A).
19. Agency completes Form GAO-513 *Delinquently Filed Travel Claims* for any delinquent travel claims as required by and consistent with SAAM 5056 (Y/N/N/A).
20. Agency has processes in place to prevent duplicate travel payments (Y/N/N/A).
21. Agency consistently follows SAAM 0015, completes and submits a Form GAO-515, *Request for Travel Policy Exception Requiring the Approval of the State Comptroller or Designee*, if and when exceptions to GAO policy occur (Y/N/N/A).

COMMENTS

Please add comments/clarity for all sections where your agency has selected N/A. You may add additional comments as necessary.