U.S. GENERAL SERVICES ADMINISTRATION
Office of Inspector General

Date: March 31, 2010

Reply to   Deputy Assistant Inspector General for Auditing
Attn of: Information Technology Audit Office (JA-T)

To: Kathleen M. Turco
             Chief Financial Officer, Office of the Chief Financial Officer (B)
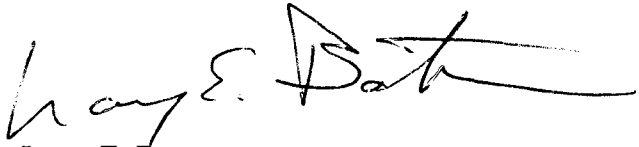
Subject: Opportunities Exist to Improve GSA's Implementation Of The E2 Travel System
             Report Number A080180/B/T/F10002

This report presents the results of our follow-on audit of the General Services Administration's (GSA) E2 Solutions (E2) travel management system. The initial audit examined whether E2 met requirements for the Federal Information Security Management Act of 2002 (FISMA) and GSA's Information Technology (IT) Security Program. Our objective for this audit was to determine whether E2 is meeting GSA's travel management needs, including intended goals and benefits for an e-Government travel system. This review found that E2 enabled GSA to meet a major E-Gov goal by providing employees with the ability to electronically complete travel transactions from travel planning and authorization through reimbursement of travel expenditures. However, we found opportunities to improve GSA's implementation of E2 by providing important management information on system operations and by enhancing system usability and user satisfaction.

We found that the full costs for GSA's implementation of the E2 system and associated services were not being captured. Nor were there targeted goals and performance measures to assess how well E2 met GSA's specific travel management needs. Also, since the E2 system contains mechanisms for obligating and dispersing Federal funds, it is considered a financial management system, which requires additional oversight and control points. We found that required scrutiny of internal and financial controls needed to ensure efficient and effective operations with E2 has not occurred with GSA's implementation of the system. Furthermore, recurring concerns raised with customer satisfaction surveys were not being resolved as needed. These concerns included issues with site navigation, held desk support, and customer training. Finally, additional assurance is needed to verify that E2 adequately meets the needs of people with disabilities at GSA. The results of our user surveys are discussed in Appendices D through F. Written comments to the draft report state that actions will be initiated by the Office of the Chief Financial Officer to address the recommendations in this report. These comments are included in their entirety in Appendix G.

I wish to express my appreciation to all of your staff and other persons who cooperated during the audit. If you have any questions, please contact me or Gwendolyn McGowan, the Deputy Assistant Inspector General for Auditing, Information Technology Audit Office, on 703-308-1223.

Larry E. Bateman
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**OPPORTUNITIES EXIST TO IMPROVE GSA'S
IMPLEMENTATION OF THE E2 TRAVEL SYSTEM
REPORT NUMBER A080180/B/T/F10002**

March 31, 2010

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EXECUTIVE SUMMARY

Purpose

This report presents the results of our follow-on audit of the General Services Administration's (GSA) E2 Solutions (E2) travel management system. The initial audit[1] examined whether E2 met requirements for the Federal Information Security Management Act of 2002 (FISMA) and GSA's Information Technology (IT) Security Program. This audit focused on GSA's E2 implementation for use by GSA employees. GSA implemented E2 in December 2006. E2 annually processes for GSA travelers about 36,000 temporary duty and local travel vouchers, valued at $28.2 million. Our objective for this audit was to determine whether E2 is meeting GSA's travel management needs, including intended goals and benefits for an e-Government travel system. Appendix A describes the audit objective, scope, and methodology.

Background

In November 2003, as the managing partner for e-Travel, GSA awarded three master contracts to vendors to implement the e-Gov Travel Service (ETS) initiative for the Federal government through 2012. GSA's contract with Carlson Wagonlit Government Travel (CWGT) provided use of its E2 system, one of the three options offered under the ETS initiative. In December 2004, the GSA Chief Financial Officer (CFO) issued a task order with CWGT to implement E2 across GSA. Related contracts were put in place: (1) with ADTRAV Travel Management (AdTrav) to acquire professional travel agent and related services to assist GSA in meeting its travel needs for various types of domestic and international travel, in February 2004 and (2) with Daston to integrate multiple existing application service desks into a single off-site, consolidated service desk providing superior customer service to GSA end users, in March 2007. This consolidation included the E2 help desk service. Currently, GSA is implementing corrective actions steps to address findings and recommendations that were provided with our 2009 FISMA review of the E2 system.

Results-in-Brief

E2 enabled GSA to meet a major e-Gov goal by providing employees with the ability to electronically complete travel transactions from travel planning and authorization through reimbursement of travel expenditures. However, our review of the system found opportunities to

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[1] FY 2009 Office of Inspector General Audit of the E2 Travel System Security Controls, Report Number A080180/B/T/F09008, August 7, 2009

improve GSA's implementation of E2 by providing important management information on system operations and by enhancing system usability and user satisfaction.

We found that the full costs for GSA's implementation of the E2 system and associated services were not being captured. Nor were there targeted goals and performance measures to assess how well E2 met GSA's specific travel management needs. Also, since the E2 system contains mechanisms for obligating and dispersing Federal funds, it is considered a financial management system, which requires additional oversight and control points. We found that required scrutiny of internal and financial controls needed to ensure efficient and effective operations with E2 has not occurred with GSA's implementation of the system. Furthermore, recurring concerns raised with customer satisfaction surveys were not being resolved. These concerns included issues with site navigation, held desk support, and customer training. Finally, additional assurance is needed to verify that E2 adequately meets the needs of people with disabilities.

Focusing on these key aspects for successful implementation of E2 and mitigation of user concerns would help GSA promote more efficient and effective travel management operations and facilitate ease with system activities required for processing GSA's travel transactions.

RECOMMENDATIONS

We recommend that the GSA-CFO take the necessary actions to improve:
1. Controls for system operations across GSA by:
   a. Ensuring that relevant costs for GSA's implementation of E2 are identified and tracked to better enable the CFO to make crucial management decisions regarding financial requirements and operational goals.
   b. Developing specific goals and performance measures for GSA's implementation of E2 and monitoring actual performance compared to expected results.
   c. Ensuring that needed components of required assessments for GSA-specific implementation are completed to verify that system controls are operating as intended and meet both management and user needs.
   d. Working with the Chief Information Officer to clarify roles and responsibilities for E2 operations and that specifically delineate differences between managing and contributing partners.
   e. Gaining assurance that E2 successfully meets Joint Financial Management Improvement Program/Financial Systems Integration Office requirements.
2. System usability by:
   a. Coordinating with the E-Gov Travel Program Management Office to have GSA employees concerns addressed with system modifications.
   b. Promoting training for E2 for GSA employees
   c. Reconsidering Section 508 compliance requirements for the Agency to ensure that GSA employees with disabilities can more easily complete travel transactions in E2.

Management Comments

The GSA CFO fully concurs with the audit recommendations for this review, and a copy of the written management response to our draft report is provided in Appendix G.

OPPORTUNITIES EXIST TO IMPROVE GSA'S
IMPLEMENTATION OF THE E2 TRAVEL SYSTEM
A080180/B/T/F10002

INTRODUCTION

Expanding Electronic Government (e-Gov) was one of the key elements of the President's Management Agenda initiated by President George W. Bush in July 2001. GSA is the managing partner for the e-Gov Travel Service (ETS) initiative, which was launched in April 2002. The ETS Program Management Office (PMO), which awarded three competitively bid contracts to vendors to implement the ETS, is part of the GSA Federal Acquisition Service. To meet ETS goals, the E2 travel system needed to: (1) be a Government-wide, web-based, world-class travel management service; (2) use a cost model that reduces or eliminates capital investment and minimizes total cost per transaction for the government; and (3) be based on a policy environment that would use best travel management practices.

For purposes of GSA's implementation of E2, the GSA Chief Financial Officer (CFO) is a customer purchasing the use of E2 as a service. It is one of three systems that the E-Gov Travel Program Management Office (PMO) offers under the Electronic Government (e-Gov) Travel Service (ETS) initiative. The E2 system is owned and maintained by Carlson Wagonlit Government Travel (CWGT). For security control purposes, E2 has been designated as a "moderate risk[2]" system.

As the Agency's travel management system, E2 is considered a financial management system and is therefore required to meet requirements set forth by applicable Federal statutes and regulations. For instance, the Federal Financial Management Improvement Act of 1996 (FFMIA) advances Federal financial management by ensuring that Federal financial management systems provide accurate, reliable, and timely financial management information to government managers. E2 is also a System of Record[3] that contains Privacy Act data, which includes sensitive but unclassified information including personally identifiable information (PII), financial data, credit card information, and transaction amounts. Other legal and regulatory provisions that apply to the E2 system are noted as needed in the body of this report.

At GSA, the Office of the CFO is responsible for managing user accounts, including authorizing system access and approval routing, and for implementing appropriate Agency travel policy. The E-Gov Travel PMO, within the Federal Acquisition Service (FAS), is responsible for working with the E2 vendor to make approved system changes, including all contract provisions. In December 2004, the GSA-OCFO selected E2 as GSA's e-Travel system to provide travel

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[2] Systems are designated as "moderate risk" if the loss of confidentiality, integrity, or availability could be expected to have a serious adverse effect on organizational operations, organizational assets, or individuals.
[3] A Privacy Act System of Record is a system containing information that is retrieved by an individual's name or other unique identified assigned to the individual. This information is protected under the Privacy Act of 1974.

services for the Agency and subsequently implemented E2 in December 2006. GSA travelers can access E2 directly from the Internet, or from behind GSA's network firewall. Through E2, GSA also began processing miscellaneous reimbursements that are not associated with official travel in October 2008.

Appendix B provides a timeline of key events and milestones impacting GSA's implementation of the E2 system.

RESULTS OF AUDIT

GSA has met an initial major goal to provide Agency employees with an electronic travel management system. The system provides for electronic travel transactions from beginning to end, from travel planning and authorization through reimbursement of travel expenditures. Also it gave GSA, for the first time, the capability to complete on-line booking through an agency-wide travel management system.

Nonetheless, GSA has not yet developed and exercised important operational controls with the implementation of E2. We found that the full costs for E2 services and operations across GSA are not being captured. Targeted goals and performance measures to comprehensively assess how well E2 is meeting all of GSA's travel management needs are not yet in place. Additional scrutiny is necessary to ensure that existing internal and financial controls are adequate to mitigate unique risks across GSA's travel system operations. Further, recurring concerns raised through customer satisfaction surveys have not been effectively addressed. Specific issues raised by E2 users relate to low satisfaction with site navigation, help desk support, and customer training. We also found that additional assurance is needed to verify that the E2 system meets all of the needs for people with disabilities at GSA.

Corrective actions in each of these areas will strengthen GSA's ability to verify the reliability, accuracy, and completeness of E2 travel transactions. By strengthening operational controls, for instance, the OCFO will be better equipped with status information to gauge how well agency-wide financial and travel management needs are being met with E2 system operations. Furthermore, improvements could help GSA ensure more efficient and effective operations and promote ease with system activities, which are necessary to process important travel transactions. Taken together, heightened attention to these risk areas could chart a course for long-term success with the E2 travel management system and achieve a higher degree of customer satisfaction.

Opportunities Exist to Improve Cost Management for GSA's Implementation of E2

One of the objectives established for GSA's Information Technology (IT) capital planning and investment control process is to monitor performance by measuring actual cost against planned cost. For e-Gov systems, agencies are directed through Office of Management and Budget (OMB) Memorandum M-03-18 and OMB Circular A-11 to use capital planning for information systems. Revenues and system expenditures must be accurately recorded for the system to be in compliance with the Federal Financial Management Improvement Act of 1996 (FFMIA) and the Federal Managers Financial Integrity Act of 1982 (FMFIA). The first Act requires agencies to incorporate accounting standards and reporting objectives into their financial management systems so that all expenses and the full costs of programs and activities of the Federal Government can be consistently and accurately recorded, monitored, and uniformly reported throughout the Federal government. Similarly, FMFIA specifies requirements for managing and

tracking costs for financial systems, stating that there should be assurance that revenues and expenditures are properly recorded and accounted for.

Total Costs for E2 Operations Should Be More Closely Monitored One of the government-wide goals with implementing e-Gov initiatives, including e-Travel, is to reduce or eliminate capital investment and minimize total cost per transaction for the government. However, the current process for reporting on Agency investments associated with e-Gov systems does not provide a mechanism to fully capture all costs associated with GSA's implementation of E2. Without a comprehensive picture of all costs associated with GSA's implementation of E2, it is unclear what the total cost of the system is to GSA for implementing travel management services.

As shown in Appendix C, GSA has applied multiple contracts with its implementation of the E2 travel system. Our review noted three conditions related to available cost information for GSA's implementation of the E2 system, as follows:

- A task order with CWGT at an estimated award amount of $10.17 million. The task order included a base period with three option periods covering December 2004 through November 2013. GSA exercised the second option period in November 2008 and will decide whether or not to exercise the third option period in September 2010.

- A firm fixed price task order with AdTrav for acquiring professional travel agency and related services to meet the Agency's travel needs for various types of domestic and international travel. Estimated costs for AdTrav services between March 2004 and February 2009 are $17.4 million. GSA extended AdTrav services through October 2009 and negotiated with AdTrav to cover one base year and three option years from November 2009 to November 2013. Likewise, with this task order GSA did not specify a total estimated value: only fees for specific travel transactions were stipulated.

- A task order, under Daston's contract, to operate a consolidated service desk for assistance with numerous OCFO financial applications. While GSA's Daston contract is estimated at just over $5 million for the life of the task order, specific costs for E2 service desk support are not delineated.

Annual reporting limited to CWGT costs Through the annual budget process, GSA reports on estimated one-time vendor payments for implementation and integration of E2 and on select fee-for-services expenses paid to CWGT. These costs are included as part of the Budget Exhibit 300. Fee-for-service costs reported are based on annual voucher counts and associated travel reservations services provided by CWGT. Categories of fee-for-service costs reported include traditional travel agent reservations, on-line reservations, fulfillment, and voucher transaction fees. This, however, does not capture all related costs.

GSA's annual costs for AdTrav and Daston are not captured as part of the cost for e-Gov travel systems. Also, prior to implementing the E2 system GSA did not pay for the kinds of services that are currently being tracked as fee-for-service costs to CWGT. The complete cost for E2 implementation is clouded even more because fees to Daston for providing help desk services for E2 since March 2007 are not delineated. Further, since estimates rather than actual costs are in the contract documentation, associated fees are not available in existing cost estimates for E2.

Had GSA opted to use CWGT travel management center with E2, the fees paid for this option would have been reflected in the Exhibit 300. Such fees included booking a trip, making rental car and hotel reservations, and any of the reservations currently provided to GSA by AdTrav. The fees would also cover on-line booking engine and processing local travel vouchers or local and miscellaneous claim vouchers. According to the GSA-CFO, from July 2006 through November 2009, GSA spent $3,204,977 on such fees. Of this amount, $1,784,933 was paid to CGWT and $1,420,044 was paid to AdTrav. However, since estimates for CWGT rather than actual costs are reported with the Exhibit 300 process, some of the actual costs may not be reflected in the Exhibit 300. Further, neither Daston nor AdTrav costs associated with GSA's implementation of E2 were captured or reflected with annual reporting for the system.

Taking the needed steps to capture all operational costs for this important system will better enable GSA to develop and maintain the capability to monitor progress toward financial and travel management improvement goals. In addition, ensuring that all relevant costs for GSA's implementation of E2 are tracked would better enable the CFO to make management decisions, including whether or not to exercise the next option period in September 2010.

Specific Performance Goals and Measures Are Needed

While GSA operates under broader goals established for government-wide electronic travel management systems, the OCFO has yet to establish agency-specific goals or performance measures for the E2 system. By defining targeted goals and performance measures for GSA's implementation of E2, the OCFO would be better able to measure how well the system is meeting GSA's long-term and immediate travel management needs.
Long standing policy charges Federal agencies to focus on defining missions, setting goals, measuring performance, and reporting accomplishments to include demonstrated improvements in performance measurement[4]. Performance goals are to be objective, quantifiable, and measurable in order to provide a basis for comparing actual results against established goals. OMB also requires that agencies demonstrate whether the level or quality of performance and capability meets the performance goals and continues to meet agency and user needs.

While no agency-specific goals or performance measures for GSA's implementation of the E2 system were identified, OCFO officials reported that they do track goals established for the e-

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[4] The Government Performance and Results Act of 1993

Gov initiative. We noted that performance measures for two government-wide goals were considered with GSA's implementation of E2. Migrating to an e-Gov vendor was considered a goal. The other goal was integrating agency specific Travel Management Centers (TMCs) with the E2 system. For this goal, the GSA-CFO monitors on-line reservations booked through the E2 system and processed by the TMC. We found that other e-Gov goals, including minimizing costs and improving customer satisfaction, should be more carefully considered for GSA's implementation of the system. The ability to regularly monitor progress in completing these goals would provide GSA with important performance indicators regarding how well the system is meeting all management and user needs, including requirements for effective and efficient travel management services.

<u>Clarification of Roles and Responsibilities for Assessing Specific Controls Could Improve System Operations Across GSA</u>

The OCFO has not yet fully assessed financial and internal controls with its implementation of the E2 travel system. Guidance provided by the GSA-CIO for IT Capital Planning, IT governance, Systems Development Life Cycle, and other areas for Agency investments in IT systems requires that Services and Staff Offices measure and assess the outcomes of initiatives to determine whether expected benefits were returned and to identify potential improvements for future implementations. Primary mechanisms for evaluation are Post-Implementation Reviews and other operational assessments. Evaluation results are used to: make decisions and plans for future system increments; help identify remaining gaps; and, assist in deciding whether to continue to fund programs. Measuring outcomes and taking appropriate corrective action is the fundamental way to ensure accountability for results. While the OCFO cannot directly introduce specific changes to the E2 system, it can work with GSA's E-Gov Travel Project Management Office and CWGT to promote needed system modifications. The OCFO can also use the information provided from these assessments to make decisions regarding whether or not to continue offering the various agency-wide travel management services. Specifically, a comprehensive assessment of financial and internal controls for E2 operations would facilitate GSA's approaching decision regarding whether or not to continue with CWGT travel management services.

Internal Controls for GSA's Implementation of E2 Should Be Assessed The Office of Management and Budget (OMB) requires completion of internal control reviews of financial management systems to consider whether the requirements of several Federal Statutes and other guidelines are being met. Additionally, Statement of Auditing Standards Number 70 (SAS 70) provides guidance on the audit and reporting surrounding financial transactions processed by a service organization[5] on behalf of one or more customers. The service organization can be an

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[5] A service organization is defined as an entity (or component of an entity) that provides services to a customer in which those services are part of the customer's information system (e.g., processing of transactions).

outside contractor or a cross-servicing government agency, and the customer can be a government agency or a commercial enterprise. For purposes of GSA's implementation of E2, the OCFO is the customer purchasing use of the E2 system as a service. Vendor cooperation and participation in general auditing and inspection is required by the e-Gov master contract. Following contract award, OMB issued a memo in April 2004 calling for cross-servicing government agencies to consider SAS 70 in their audit planning. However, requirements for SAS 70 reviews were not included as a mandatory requirement when the master contracts were awarded. Regarding e-Gov, OMB provided the following "draft" guidance on SAS 70 in 2007:

- SAS 70 audits are not mandatory for the ETS systems.
- Customer agencies need to determine the extent to which the internal controls at the ETS vendor should be tested in a SAS 70 audit.
- If enough agencies contracted with a particular ETS vendor want to audit travel and internal controls at their e-Gov vendor, then a SAS 70 audit may be the right course of action.

In September 2007, OMB provided additional guidance on SAS 70 audits and ETS, indicating that, when auditing is necessary, a service organization must either (1) provide a Service Auditor's Report, or (2) allow the customer's auditor to perform appropriate tests at the service organization. Best practices in these cases call for SAS 70 reviews to be completed by the service organization provider to obtain assurance on the internal control of a service organization and report on whether (1) internal controls were designed properly to achieve specified objectives and placed into operation as of a specified date and (2) the controls that were tested were operating effectively to provide reasonable assurance that the related control objectives were met during the period specified. A SAS 70 review has not been completed for E2, and GSA's implementation of the system was not included with the assessment of internal controls provided by the Independent Public Accountant review of the Agency's financial management systems. Without a review of internal controls for E2, there is more assurance that internal controls are in place and operating as intended, produce effective and efficient operations and reliable financial reporting, and comply with applicable laws and regulations.

Operational Assessments Would Provide the OCFO with Important Information on System Implementation Two methods are noted for performing operational assessments. One is a Post-Implementation Review (PIR), which evaluates how well the Agency spends its resources in implementing its IT initiative. The PIR method follows four steps: (1) assessing mission needs and determining project goals, which should include cost, schedule, risk, and performance measures; (2) collecting and analyzing data to record results against previously established goals; (3) providing major findings and issues; and (4) providing feedback and incorporating lessons learned. OMB Circular A-11 requires agencies to establish a process to measure the performance and cost of an operational asset against a previously established baseline. The other method, as established under OMB Circular A-11, is an Operation Analysis (OA). This involves collecting information concerning a capital asset's performance and comparing it to a previously established baseline. This can result in recommendations to agency resource managers on the capital asset's continued use, modification, improvement, or termination.

Neither a PIR nor an OA has been completed for either the government-wide ETS solution provided by CWGT or for GSA's implementation of the system. While an independent verification and validation assessment was completed in January 2004 for the Government-wide solution provided to GSA, this assessment focused narrowly on testing for E2 functionality. Beyond annual customer satisfaction surveys for E2, no other OA or PIR have been completed. Adhering to OA guidance would facilitate E2 implementation decisions that consider: (1) analysis of alternatives, (2) performance metrics, (3) customer survey, (4) post implementation document review, and (5) budget and cost review. Results from either of these assessments would be valuable information on how well the E2 system is performing and whether or not the system is meeting all GSA's travel management needs.

Verifying that E2 Meets JFMIP Requirements Would Help to Ensure that All Needed System Functionality Is Provided The CFO leads Agency efforts to establish and implement effective financial management policies, internal controls, and financial management systems. As a travel management system, E2 is considered a financial management system and is therefore required to meet requirements set forth by the Financial Systems Integration Office[6] (FSIO). The CFO is also responsible for overseeing the financial management activities relating to Agency-wide operations. Our review found that, because Joint Financial Management Program (JFMIP) requirements have not been sufficiently tested or documented, it is unclear whether GSA's E2 implementation adequately addresses all required functionality for Federal travel systems.

Compliance for systems under the Federal Financial Management Improvement Act (FFMIA) is determined by evaluating mandatory requirements provided by JFMIP. Specifically, FFMIA requires agencies to incorporate accounting standards and reporting objectives into their financial management systems. With the ETS initiative, the FAS E-Gov Travel PMO has conducted testing of JFMIP requirements through a process for independent validation and verification of the E2 Travel System. During our audit, we sampled 21 of the mandatory JFMIP requirements established for Federal travel systems. We noted a lack of documentation to verify successful testing for 13 requirements; and the independent validation and verification process had not tested 7 other requirements. We also sampled all of the nine general value-added requirements and found that there was no documentation to support successful testing for three of the requirements. Without evidence to demonstrate successful completion of travel management requirements for E2, GSA lacks assurance that E2 implementation meets all mandated financial requirements. This situation results, in part, from uncertainties with roles and responsibilities for implementing e-Gov systems and services. The OCFO should gain assurance that all required financial management functions are being met with E2 and ensure that the Agency's implementation of the system complies with financial and regulatory requirements.

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[6] The Office of Management and Budget (OMB) directs that requirements formerly established with the Joint Financial Management Improvement Program be met with FSIO.

Opportunities Exist to Improve Usability of the E2 Travel System

Implementing E2 across GSA provided the Agency with the ability to complete necessary travel transactions from travel planning and authorization through reimbursement of travel expenditures, providing employees with the ability to also complete on-line booking through the Agency travel management system for the first time. However, opportunities exist to improve usability of E2 for GSA employees, including addressing reoccurring user satisfaction concerns raised by GSA employees in feedback to annual user satisfaction surveys and in response to our questions about the system, and providing training to for GSA employees. Additional assurance is also needed to verify that E2 adequately meets requirements for people with disabilities. Taking steps to address system usability in each of these areas could help address user concerns and improve employees' ease in navigating the system and completing travel transactions.

Recurring Concerns Raised with User Satisfaction Surveys Have Not Been Resolved GSA employees have provided feedback annually on satisfaction with E2 since 2006 when the Agency implemented the system for travel management services. However, employees continue to be dissatisfied with the system. Our audit found that improvements could be made in the areas of system functionality and usability by addressing concerns raised by GSA employees. Users should be provided a means to suggest changes and identify problems for operational systems[7]. A user satisfaction review, which may include a customer satisfaction survey, can be designed and distributed to obtain feedback on a system to help determine if the system continues to be accurate and reliable. A user satisfaction review records the effectiveness, correctness, and ease of use of the system from the user's perspective. A user satisfaction review can also be completed at any point during the information systems life cycle. Results of these types of reviews are intended to guide improvements to the system.

Annual User Satisfaction Surveys Indicate Recurring Challenges and Dissatisfaction Given that E2 is provided to the CFO as a government-wide service, GSA cannot directly introduce specific changes to customize the system for improved usability. Since 2006, users have been providing feedback on e-Gov vendor systems through annual user satisfaction surveys. Figure 2 summarizes survey results from all government responders for 2007 and 2008 for the three e-Gov vendors.

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[7] GSA System Development Life Cycle Guidance Handbook, August 2006

Figure 1 - ETS Vendor User Satisfaction Results
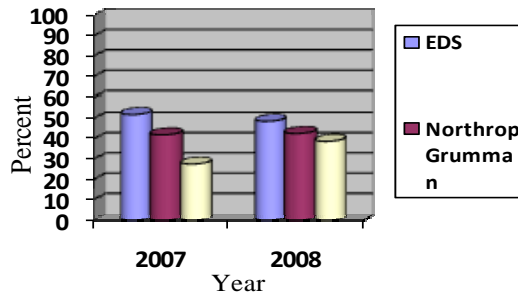
Overall, GSA employees who responded to the annual surveys for E2 continue to be unhappy with system capabilities for creating travel authorizations and approving travel. GSA employees are more pleased with reimbursements, using the system for travel reservations, and creating travel vouchers. However, responses to the annual user satisfaction surveys do not automatically result in system modifications, and GSA users continue to be dissatisfied with the E2 system.

A 2006 draft report on the results of 935 government E2 users showed user satisfaction at 36.7 percent. While this figure included the responses of 115 GSA employees, the results were not separated by agency. GSA specific results were documented in the 2007, 2008, and 2009 user satisfaction surveys. The GSA E-Gov travel Project Management Office recently provided results for E2's FY 2009 satisfaction survey. Survey results indicate that Government-wide satisfaction with E2 increased from 27.5 percent in 2007 to 39 percent in 2008 and 51.6 percent in 2009. GSA employees' responses closely mirrored the government-wide responses at 28.9 percent in 2007, 44 percent in 2008, and 48.5 percent in 2009. Figure 3 presents the GSA response for the 2007, 2008, and 2009 e-Gov user satisfaction surveys broken out by E2 function.

Figure 2 - GSA Employee Satisfaction by E2 Function
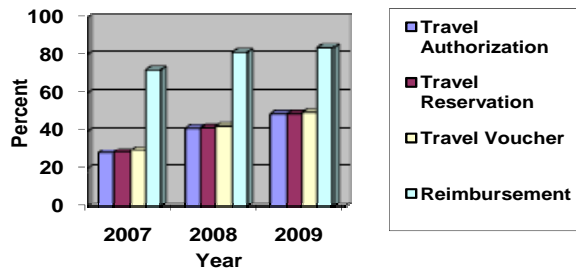
General comments from GSA employees who responded to the e-Gov annual user satisfaction surveys for E2 raised issues mainly linked to site navigation, the customer support Help Desk, the need for super users to be available, and requests for training. When asked what specific things could be done to increase their satisfaction with E2, responses were generally focused around dissatisfaction with user friendliness and intuitiveness of the system rather than on particular system features. GSA employees continue to be most satisfied with fast payment/reimbursement for travel.

User Concerns Persist and Indicate that Additional Changes Are Needed As part of our review, we conducted a general user survey of GSA employees in September through October 2009 to gauge satisfaction with the E2 system. Of the 9,874 GSA employees we surveyed, 3,482 or over 35 percent responded. We also sent follow-up surveys related specifically to training and user support available with GSA's implementation of E2. The results of the follow-up training satisfaction survey indicated that GSA employees generally believe that training they received helped them to better understand how to navigate the system and complete travel transactions. The results of the follow-up satisfaction survey on user support provided with GSA's implementation of E2 indicated that GSA employees generally rely on a knowledgeable colleague for assistance with navigating the system and completing travel transactions rather than E2 system help options, the GSA Consolidated Help Desk, or the CWGT Help Desk. Responses indicated that on-line help options were not very accommodating, that it is not generally easy to recover from mistakes, and that on-line information provided is not clear. Appendices D, E, and F provide more detailed information for the survey responses.

As indicated by responses to our survey, challenges with system usability and training have led to difficulty navigating the system and completing travel transactions through E2. This has resulted in continued user frustration and time-consuming activities to process travel transactions through the system. Training that familiarizes the user with E2 was generally deemed beneficial.

Promoting Training for E2 Could Improve User Satisfaction General user training for E2 is not required for all GSA employees. OMB Circular A-127 requires that adequate training be provided to the users of financial management systems, based on the level, responsibility, and roles of individual users, and that training shall enable the users of the systems at all levels to understand, operate, and maintain the system.

GSA purchased various training options with the CWGT task order. This included classroom, computer-based or instructor-led training, train-the-trainer format, and standard implementation service levels based on the number of users. Upon request, the OCFO provides classroom training from Regions or Service and Staff Offices. While documentation of system training materials is available on GSA's Insite, there is no means to track employees' use of this material, or to ensure that all GSA employees are aware that this documentation is available. Analysis of evaluations conducted by users in past E2 training classes for travelers and super users in two Regions found that when training was provided it was generally helpful and improved familiarity with the E2 system.

The OCFO is currently updating available training information. The OCFO is also planning to offer training courses on E2 via GSA On-Line University (GSA OLU) and possibly a certification-based training program for users with special privileges. This would provide the ability to track and measure employee understanding about the system. The OCFO also indicated that Regions currently pay for the travel expenses associated with training. As such, moving the training on-line could improve customer satisfaction while reducing costs. While these options are being considered, increased communication on the availability of on-line E2 training materials would be helpful to GSA employees.

Reconsidering Section 508 Compliance Requirements for the Agency Could Assist in Making E2 More Accessible by GSA Employees with Disabilities

With its implementation of E2, GSA did not identify additional requirements for Section 508[8] compliance through the task order with CWGT. While the master contract with CWGT for E2 states that Section 508 compliance is included in the application, agencies are informed by the FAS E-Gov Travel PMO when they select a provider for travel management services that they are to provide any additional requirements in their respective task orders if they believe Section 508 compliance requirements are not adequately met with the master contract. Two previous reviews of Section 508 compliance with E2 revealed that specific improvements can be made to the system to make it more accessible by people with disabilities. By reconsidering Agency requirements for Section 508 compliance, the OCFO could make it easier for GSA employees to complete travel transactions through the E2 system.

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[8] In 1998, Congress amended the Rehabilitation Act to require Federal agencies to make their electronic and information technology accessible to people with disabilities.

Section 508 was enacted to eliminate barriers in information technology, to make available new opportunities for people with disabilities, and to encourage development of technologies that will help achieve these goals. This requirement applies to all Federal agencies when they develop, procure, maintain, or use electronic and information technology. Under Section 508, agencies must give disabled employees and members of the public access to information that is comparable to the access available to others. Section 508 standards define electronic and information technology, in part, as "any equipment or interconnected system or subsystem of equipment, that is used in the creation, conversion, or duplication of data or information." The standards also cover technology procured by Federal agencies under contract with a private entity, such as a commercial service provided by CWGT.

Two independent tests have been conducted to assess E2 for Section 508 compliance. Each test found similar results, indicating that improvements can be made for E2 to be more accessible to people with disabilities. In April 2004, a known expert evaluated the accessibility of all three vendor provided systems for people with disabilities. This evaluation found that the three systems, in general, allowed registered visitors to book trips on-line, submit travel reports, and examine a wide range of travel-related information. Three systems also attempted to ensure equal access to all, regardless of a visitor's physical condition. However, the report identified several areas where the systems could improve accessibility for people with disabilities. Specifically for E2, neither a statement on Section 508 accessibility nor a point of contact for providing disabled visitors access to the site assistance was identified. Additionally, the site did not provide TTY/TTD phone lines for the hearing impaired. The assessment also identified problems navigating the site before permission times out and a lack of alternative text for all images. The report recommended that CWGT improve disability access and the ability of assistive technology to function properly when used by (1) improving the labeling of non-text information presented; (2) providing a TTY/TTD telephone line for the hearing impaired; (3) providing a detailed web accessibility statement that discusses how the site provides access to those with disabilities, and a contact for comments, suggestions, or questions regarding the accessibility of the website; and (4) providing a user definable time-out interval so the system does not time-out and require the user to re-enter login and password information.

In July 2009, the GSA's Chief Information Officer (CIO) also assessed E2 compliance with Section 508 and flagged challenges previously identified related to Section 508 compliance and system usability. This assessment identified that improvements have not yet been made to provide a text equivalent for every non-text element and to better design web pages so that all information conveyed with color is also available without color. The CIO assessment also found that improvements are needed to better navigate and follow links and forms fully with the keyboard and that there are a number of other accessibility/usability features that could be improved. Without specific improvements in E2 to better address Section 508 compliance and usability, the E2 system is more difficult than necessary for people with disabilities to maneuver through the system and complete travel transactions. Thus, the OCFO should more carefully reconsider Section 508 compliance requirements for the Agency to ensure that GSA employees with disabilities can more easily complete travel transactions in E2.

13

Conclusion

The many laws, regulations, requirements, and processes cited in this report provide ample testimony that E2 should be managed with a high level of accountability, efficiency, and integrity. In short, GSA's stakeholders demand reasonable assurance that obligations and costs comply with appropriate laws; funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and that revenue and expenditures are properly accounted for and recorded. As well, GSA employees expect ease of use with a travel management system. By developing well planned and specific actions for remediating our findings GSA has the opportunity to better realize the intended goals and benefits for an e-Government travel system as envisioned in the President's Management Agenda back in 2001.

RECOMMENDATIONS

We recommend that the GSA-CFO take the necessary actions to improve:
1. Controls for system operations across GSA by:
    a. Ensuring that relevant costs for GSA's implementation of E2 are identified and tracked to better enable the CFO to make crucial management decisions regarding financial requirements and operational goals.
    b. Developing specific goals and performance measures for GSA's implementation of E2 and monitoring actual performance compared to expected results.
    c. Ensuring that needed components of required assessments for GSA-specific implementation are completed to verify that system controls are operating as intended and meet both management and user needs.
    d. Working with the GSA-OCIO to clarify roles and responsibilities for E2 operations and that specifically delineate differences between managing and contributing partners.
    e. Gaining assurance that E2 successfully meets Joint Financial Management Improvement Program/Financial Systems Integration Office requirements.
2. System usability by:
    a. Coordinating with the E-Gov Travel Program Management Office to have GSA employee concerns addressed with system modifications.
    b. Promoting training for E2 for GSA employees.
    c. Reconsidering Section 508 compliance requirements for the Agency to ensure that GSA employees with disabilities can more easily complete travel transactions in E2.

MANAGEMENT COMMENTS

The GSA CFO fully concurs with the audit recommendations for this review, and a copy of the written management response to our draft report is provided in Appendix G.

INTERNAL CONTROLS

We focused our review on GSA employee satisfaction with the system, tests completed on how the system meets travel and financial management requirements, and system usability. We also considered overall cost to GSA for implementing E2 and assessments required with the capital planning and investment processes, and we reviewed task orders and contracts in place for GSA's implementation of the E2 system. We identified internal control weaknesses with GSA's implementation of the E2 system, as identified throughout this report. This audit identified internal control weaknesses with GSA's implementation of the E2 travel system. During the first phase of this audit, security control weaknesses were also reported, as noted in Appendix A. Our review did not include a detailed analysis of transactions completed with E2 or of all controls and capabilities offered with the system.

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APPENDIX A - OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of our review was to determine whether GSA's implementation of the E2 system is effectively and efficiently meeting management and user needs, including program and financial requirements, and the achievement of intended goals and benefits for an e-Government travel management system.

We completed this audit in two separate review phases. With the first review, we considered security controls applied for GSA's implementation of E2 and included E2 with the Office of Inspector General's Fiscal Year 2009 annual Federal Information Security Management Act (FISMA) review. We issued an audit report on August 7, 2009 conveying the results of our FISMA review, including our assessment of implementation of managerial, operational, and technical controls established with GSA's Information Technology Security Program to address FISMA requirements for E2.[9] We focused this second review on GSA's overall approach for implementing the E2 system. We assessed GSA employee satisfaction with the system, tests completed on how the system meets required financial requirements, and system usability, and we considered overall cost to GSA for implementing E2 and assessments required with the capital planning and investment processes. We also reviewed task orders and contracts in place for GSA's implementation, including the:

- Task order with CWGT to provide end-to-end travel management services, such as Federal travel processes and travel management expertise, web-based reservation services, training, implementation and integration planning and support, travel workflow creation with protected user roles, and customer support (including eTS functionality and technical support for related integration issues, as well as assistance with travel arrangement);
- Task orders with AdTrav to provide travel agent and related services; and
- Contract with Daston to integrate multiple existing application service desks into a single off-site Consolidated Service Desk to provide user assistance with the following OCFO systems: FMIS, Pegasys, E2, and InfoWizard.

We met with various GSA officials from the OCFO, including the Branch Chiefs of the Development Branch and Client Services Branch and Director, Financial Policy and Internal Control, Financial Initiatives Division as well as with other officials assigned various responsibilities in the areas covered during our audit. We also met with the Contracting Officers and Contracting Officers Technical Representatives for the GSA task order with CWGT, the task order with AdTrav, and the contract with Daston. We reviewed other key system documentation, including an independent validation and verification completed on the Government-wide solution provided to GSA as a service; Office of Management and Budget

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[9] GSA-OIG FY 2009 Office of Inspector General Audit of the E2 Travel System Security Controls, Report Number A080180/B/T/F09008, August 7, 2009
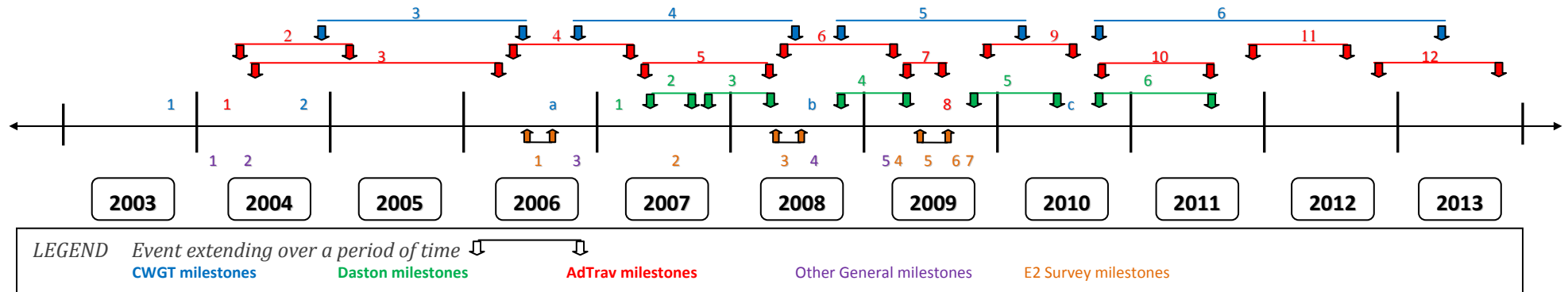
(OMB) Exhibit 300s submitted for the ETS program, reporting on all three vendor systems and including GSA-OCFO contributing partner funds; assessments completed on how well E2 meets Section 508 requirements; training available to GSA employees; and evaluations of two training courses provided. We did not, however, perform a detailed analysis of transactions completed with E2 or of all controls and capabilities offered with the system.

We reviewed: (1) applicable statues, regulations, policies such as: the <u>Federal Managers Financial Integrity Act of 1982</u>; <u>the Federal Financial Management Improvement Act of 1996</u>; the <u>Chief Financial Officers Act of 1990</u>; OMB Circular A-123, <u>Management Accountability and Control</u>, June 1995; OMB Circular A-11, <u>Preparation, Submission, and Execution of the Budget</u>, June 2008; OMB Circular A-127, <u>Financial Management Systems</u>, January 2009; OMB Memorandum M-03-18, <u>Implementation Guidance on the e-Government Act of 2002</u>, August 2003; OMB Bulletin No. 07-04, <u>Audit Requirements for Federal Financial Statements</u>, September 2007; GSA Order, <u>Systems Development Life Cycle (SDLC) Policy</u>, CIO 2140.3, September 2006, and the <u>GSA System Development Lifecycle Guidance Handbook</u>, August 2006; GSA Order, <u>GSA Information Technology (IT) Capital Planning and Investment Control (CPIC)</u>, CIO 2135.2B, November 2008, and the <u>GSA CPIC Policy Guide</u>, October 2007; Section 508 of the Rehabilitation Act, as amended August 1998; the <u>Government Performance and Results Act of 1993</u>; the <u>Clinger-Cohen Act of 1996</u>; and the Joint Financial Management Improvement Program (JFMIP) <u>Travel System Requirements</u>, JFMIP-SR-99-9, July 1999.

We conducted this performance audit work in accordance with generally accepted government auditing standards between June 2008 and November 2009. 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

OPPORTUNITIES EXIST TO IMPROVE GSA'S IMPLEMENTATION OF THE E2 TRAVEL SYSTEM
A080180/B/T/F10002

APPENDIX B – TIMELINE OF KEY ACTIVITIES AND MILESTONES IMPACTING GSA'S IMPLEMENTATION OF E2

LEGEND   Event extending over a period of time

CWGT milestones   **Daston milestones**   **AdTrav milestones**   Other General milestones   E2 Survey milestones

CWGT Milestones

1. **November 2003 – Master Contract with CWGT awarded by GSA**
2. **December 2004 – Task Order awarded to CWGT by the OCFO**
3. December 2004 – November 2006 – Base Period for the CWGT task order
4. November 2006 – November 2008 – 1st option period for the CWGT task order
5. November 2008 – November 2010 – 2nd option period for the CWGT task order
6. November 2010 – November 2013 – 3rd option period for the CWGT task order

a. November 2006 – 1st option period for CWGT task order exercised
b. November 2008 – 2nd option period for CWGT task order exercised
c. November 2010 – Decision to be made whether to exercise 3rd option period for CWGT task order

Datson Milestones

1. **March 2007 – Daston Contract awarded by the OCFO**
2. March 2007 – September 2007 – Base Period for the Daston contract
3. October 2007 – September 2008 – 1st option period for the Daston contract
4. October 2008 – September 2009 – 2nd option period for the Daston contract
5. October 2009 – September 2010 – 3rd option period for the Daston contract
6. October 2010 - September 2011 – 4th option period for the Daston contract

Adtrav Milestones

1. **February 2004 – 1st AdTrav task order awarded on behalf of the OCFO**
2. March 2004 – February 2005 – Base Period for the 1st AdTrav task order
3. March 2005 – February 2006 – 1st option period for the 1st AdTrav task order
4. March 2006 – February 2007 – 2nd option period for the 1st AdTrav task order
5. March 2007 – February 2008 – 3rd option period for the 1st AdTrav task order
6. February 2008 – February 2009 – 4th option period for the 1st AdTrav task order
7. March 2009 – October 2009 – 1st AdTrav task order extended
8. **November 2009 – 2nd AdTrav task order awarded on behalf of the OCFO**
9. November 2009 – November 2010 – Base Period for the 2nd AdTrav task order
10. November 2010 – November 2011 – 1st option period for the 2nd AdTrav task order
11. November 2011 – November 2012 – 2nd option period for the 2nd AdTrav task order
12. November 2012 – November 2013 – 3rd option period for the 2nd AdTrav task order

Other General Milestones

1. January 2004 – IV&V completed by the FAS E-Gov Travel PMO on Government-wide E2 Travel System
2. April 2004 – Section 508 disability assessment report issued for E2
3. December 2006 – GSA Implements E2
4. October 2008 – GSA introduces miscellaneous reimbursements through E2
5. July 2009 – OCIO Section 508 disability assessment report issued for E2

E2 Survey Milestones

1. August 2006 – September 2006 – annual user satisfaction survey for E2 conducted on behalf of the FAS E-Gov Travel PMO
2. November 2007 – annual user satisfaction survey report for E2 issued on behalf of the FAS E-Gov Travel -PMO
3. September 2008 – October 2008 – annual user satisfaction survey for E2 conducted on behalf of the FAS E-Gov Travel PMO
4. August 2009 – annual user satisfaction survey for E2 conducted on behalf of the FAS E-Gov Travel PMO begins
5. September 2009 – October 2009 – GSA-OIG general user satisfaction survey of E2 conducted
6. October 2009 – GSA-OIG survey of E2 support conducted
7. October 2009 – GSA-OIG survey of E2 training conducted

**APPENDIX C – CONTRACT ENVIRONMENT FOR GSA'S
IMPLEMENTATION OF E2**

Description: To provide travel agent and related services

Order Number: TO-04-001
Order Length: 1 base year and 4 option years
Period of Coverage: 03/01/2004 through 02/28/2009
Estimated Cost: $17.4 million

Order Number: GS-33F-V0024
Order Length: Extension
Period of Coverage: 03/01/2009 through 10/31/2009

Order Number: GS-33F-W0013
Order Length: 1 base year and 3 option years
Period of Coverage: 11/01/2009 through 11/11/2013

AdTrav Master Contract
GS-33F-0003P

Description: To integrate multiple existing application
service desks into a single offsite consolidated service desk,
which includes the FMIS, Pegasys, E2, and Infowizard
applications
Contract Number: GS-06F-0215Z
Contract Length: 1 base year and 4 option years
Period of Coverage: 03/05/2007 through 09/30/2011
Estimated Cost: $4 million

AdTrav Task Order
(Firm Fixed Price)

CWGT Task Order
(Firm Fixed Price)

Daston Contract
(Time and Materials)

CWGT Master Contract
GS-33F-N0017

Description: For end-to-end travel management services,
including:
- Federal travel processes and travel management
  expertise
- Web-based reservation service
- Training
- Implementation and integration planning and support
- Travel workflow creating with protected user roles
- Customer support (including eTS functionality and
  technical support for related integration issues, as
  well as assistance with travel arrangement)

Order Number: TO-04-002
Order Length: 1 base period and 3 option periods
Period of Coverage: 12/14/2004 through 11/11/2013
Estimated Cost: $10.17 million

APPENDIX D – RESULTS OF GSA-OIG GENERAL USER SATISFACTION SURVEY

We surveyed GSA E2 users to assess their level of satisfaction with the system. The survey responses are summarized below.
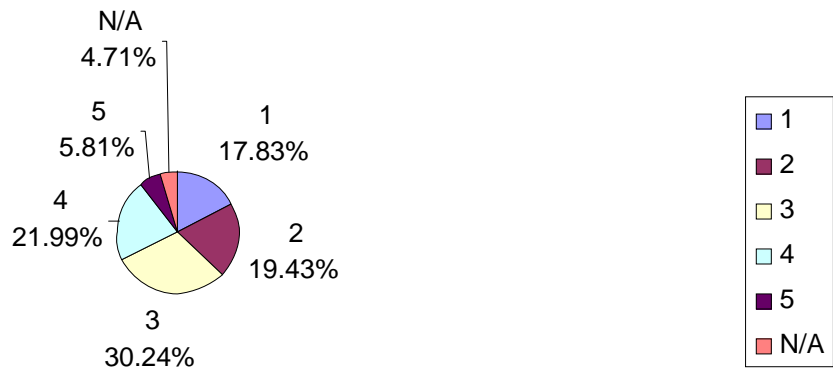
Question 1: How long have you been using E2?

I do not use E2
5.29%

less than 6 months
7.24%

6 months to a year
16.66%

2 years or longer
70.81%

- less than 6 months
- 6 months to a year
- 2 years or longer
- I do not use E2

Question 2: Approximately, how often do you use E2?

Never
5.49%

Once a week
7.41%

Once a month
35.61%

Once a year
36.47%

2 or 3 times a month
15.02%

- Never
- Once a week
- Once a month
- 2 or 3 times a month
- Once a year
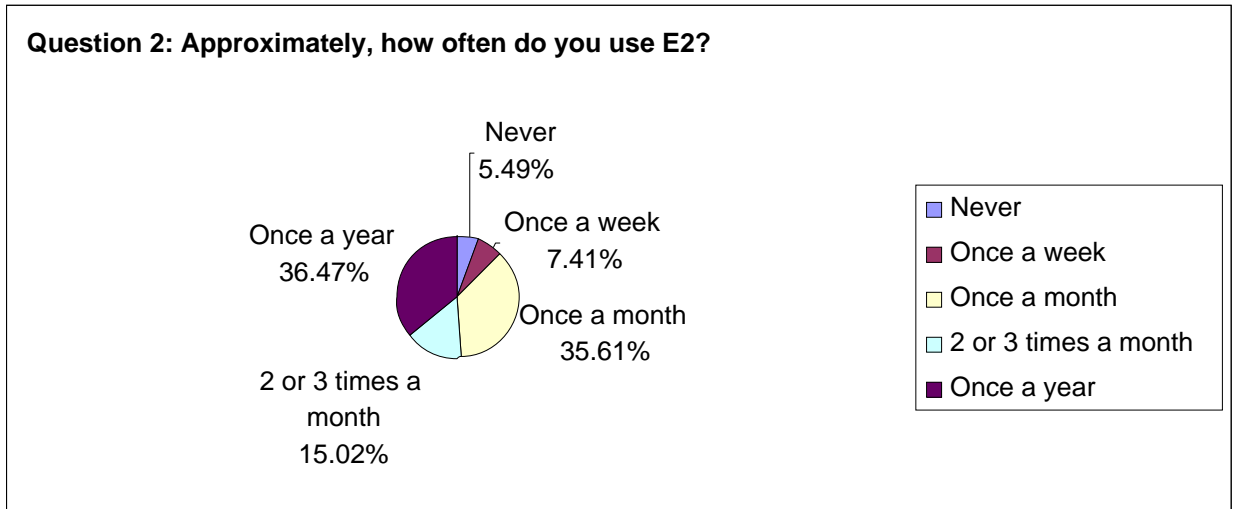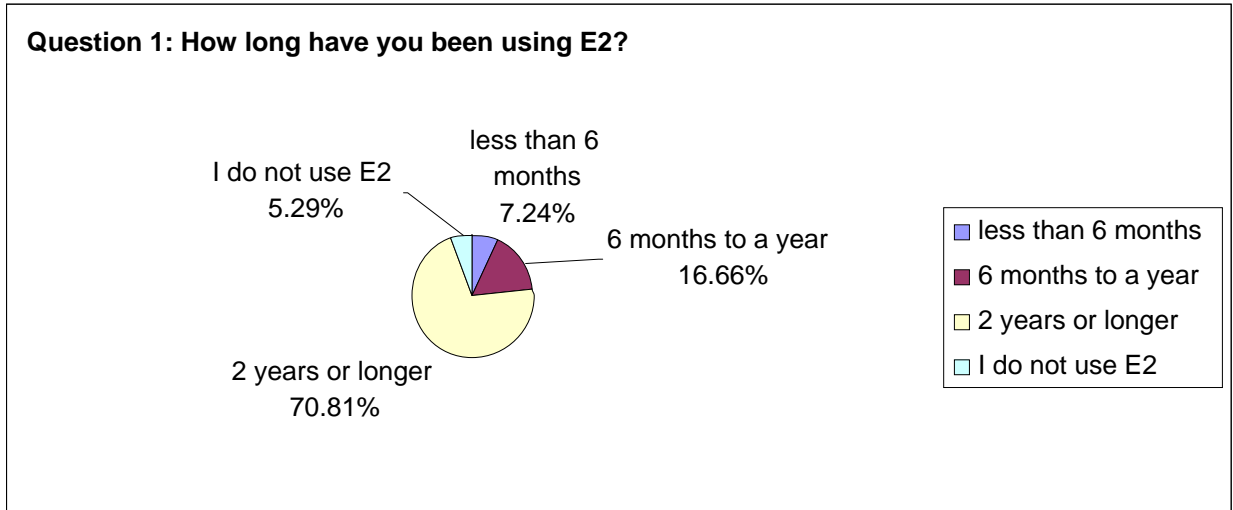
Question 3: Which of the following travel related tasks do you perform in E2?

Approve travel, 22.80%

Create travel authorizations, 49.50%

Create travel vouchers, 78.75%

Make travel reservations for others, 6.57%

Make travel reservations for yourself, 73.58%

- Create travel authorizations
- Make travel reservations for yourself
- Make travel reservations for others
- Create travel vouchers
- Approve travel
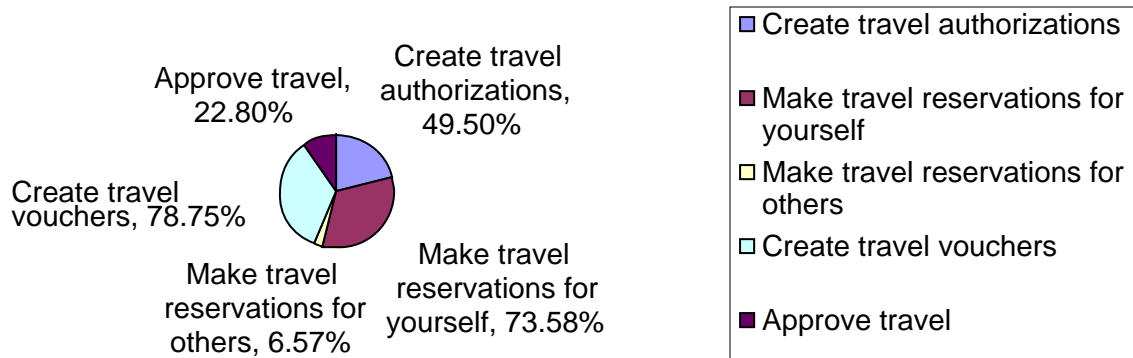
Question 4: Overall, I am satisfied with how easy it is to use E2.

N/A 4.71%

5 5.81%

1 17.83%

4 21.99%
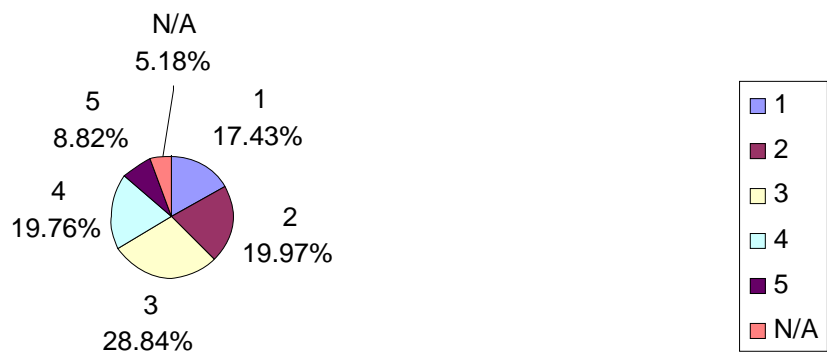
2 19.43%

3 30.24%

- 1
- 2
- 3
- 4
- 5
- N/A

Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.

**Question 5: I believe using E2 for travel transactions is unnecessarily complex.**

N/A
5.41%

1
9.05%

2
15.42%

5
27.32%

3
21.06%

4
21.73%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
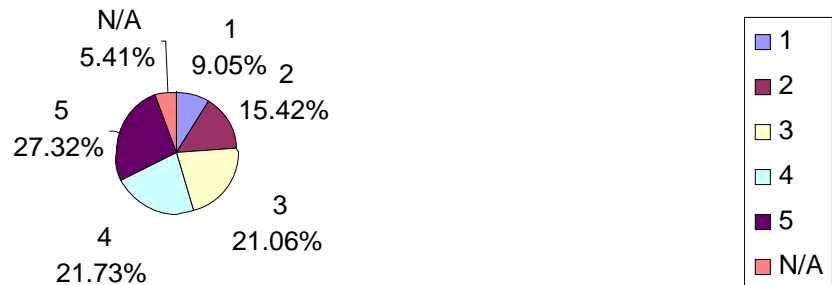
Question 6: I am able to complete travel transactions quickly using E2.

N/A
5.18%

5
8.82%

1
17.43%

4
19.76%

2
19.97%

3
28.84%

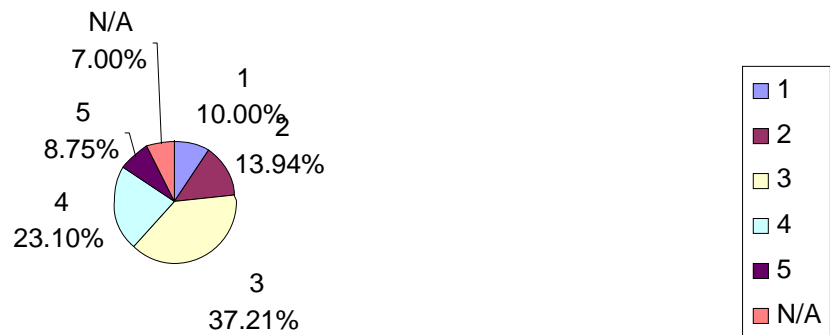Legend:
- 1
- 2
- 3
- 4
- 5
- N/A

Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.

Question 7: I need support (such as on-line help, documentation, Help Desk) to use E2.

N/A
5.73%

1
12.43%

2
20.08%

3
24.01%

4
18.28%

5
19.47%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
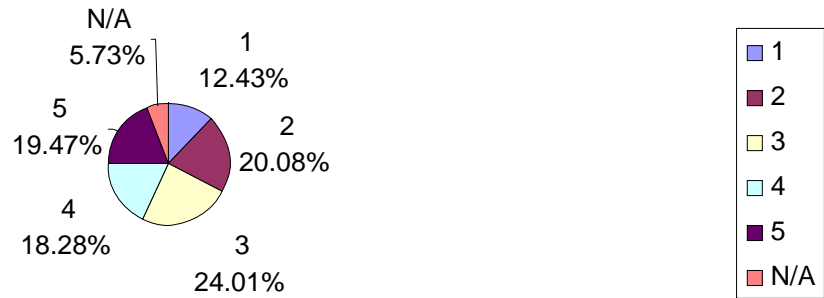
Question 8: E2 has all the functions and capabilities I expect it to have.

N/A
7.00%

1
10.00%

2
13.94%

3
37.21%

4
23.10%

5
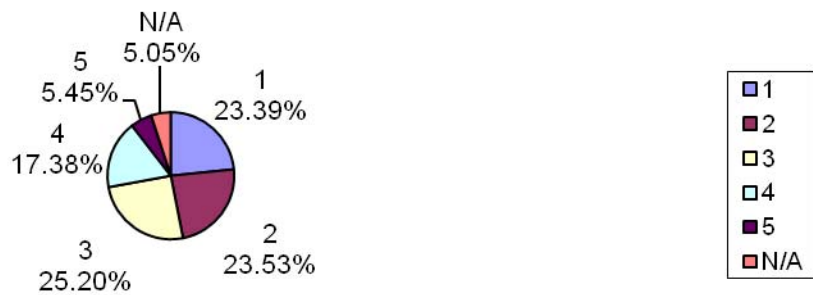8.75%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A

Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.

**Question 9: The organization of the information on the system screens is clear.**

N/A
4.88%

5
5.99%

1
22.94%

4
16.04%

2
23.29%

3
26.86%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
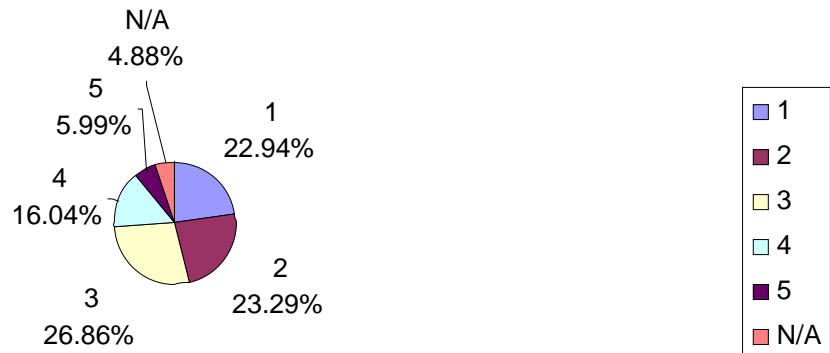
Question 10: It is easy for me to navigate E2 to perform travel transactions.

N/A
5.05%

5
5.45%

1
23.39%

4
17.38%

2
23.53%

3
25.20%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A

Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.

Question 11: Terminology used in E2 is clear.

N/A
4.73%

5
7.65%

1
13.60%

4
21.80%

2
18.97%

3
33.27%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
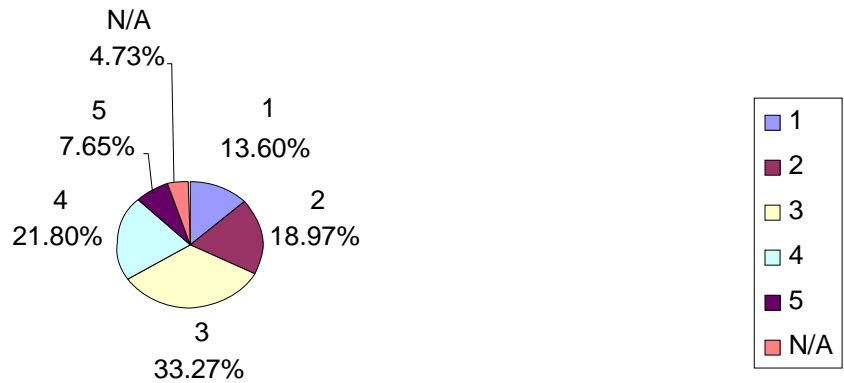
Question 12: Of the following tasks, please indicate if there are any that are particularly difficult for you.

Approve travel,
6.85%

Create travel
authorizations,
40.45%

Create travel
vouchers, 70.79%

Make travel
reservations,
54.14%

Legend:
- Create travel authorizations
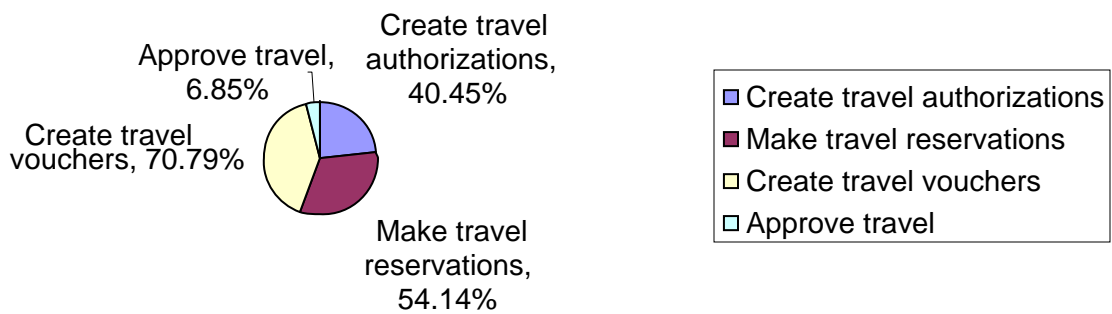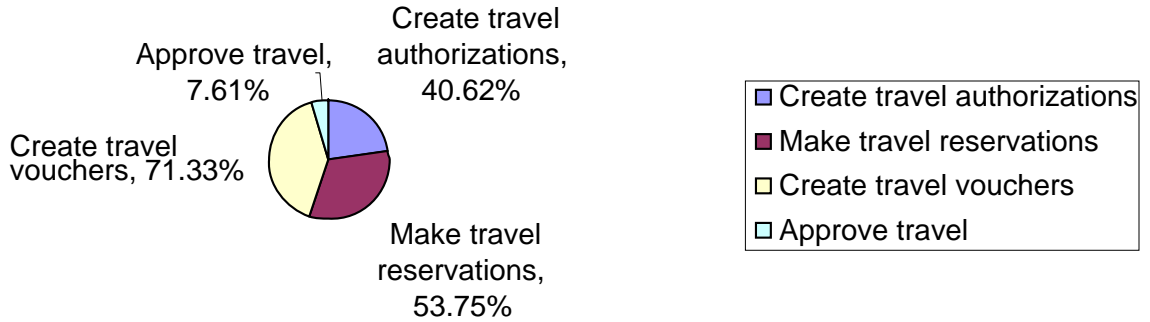- Make travel reservations
- Create travel vouchers
- Approve travel

Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.

Question 13: Of the following tasks, please indicate if there are any that take you longer to complete than you believe it should.

Approve travel, 7.61%

Create travel authorizations, 40.62%

Create travel vouchers, 71.33%

Make travel reservations, 53.75%

- ☐ Create travel authorizations
- ☐ Make travel reservations
- ☐ Create travel vouchers
- ☐ Approve travel

Question 14: I am satisfied with the accuracy of payments through E2.

1
2.40%

2
2.02%

N/A
5.62%

3
9.83%

4
24.03%

5
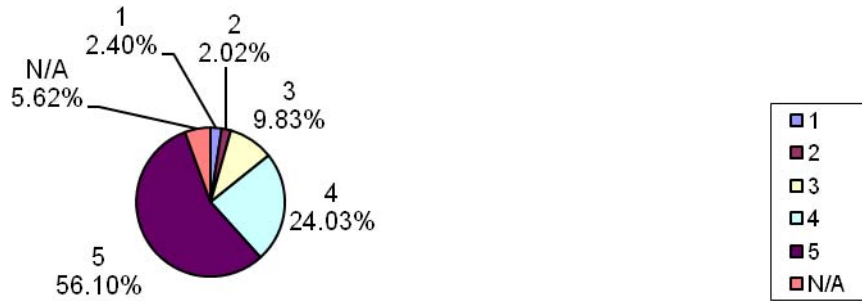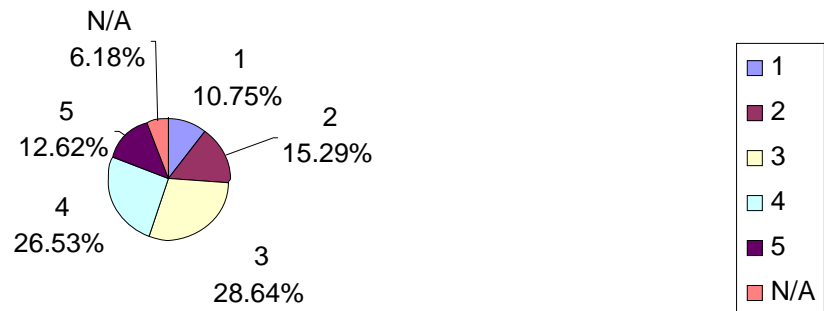56.10%

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5
- ☐ N/A

Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.

Question 15: It is relatively easy for me to input information required to be reimbursed for travel expenses.

N/A
6.18%

1
10.75%

2
15.29%

5
12.62%

4
26.53%

3
28.64%

■	1
■	2
☐	3
☐	4
■	5
■	N/A

Question 16: The amount of time it takes to receive reimbursement for travel expenses is optimal.

1
3.55%

2
4.48%

N/A
6.24%

3
16.62%

5
41.06%

4
28.05%

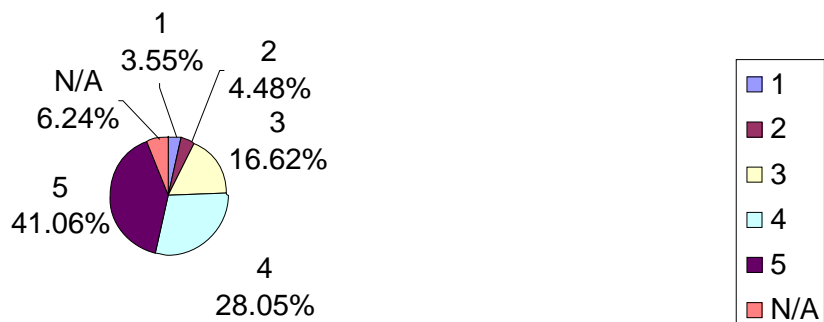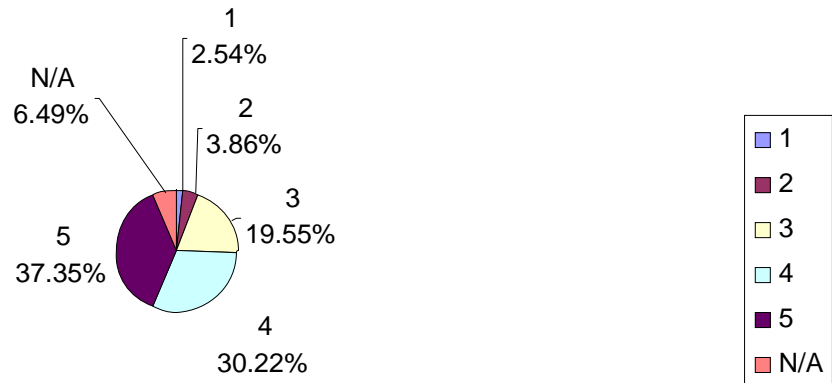|	
■	1
■	2
☐	3
☐	4
■	5
■	N/A

Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.

Question 17: I believe I am kept informed of the status of being reimbursed for travel expenses.

1
2.54%

N/A
6.49%

2
3.86%

3
19.55%

5
37.35%

4
30.22%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A

Question 18: Have your received training on how to use E2?

No
33%

Yes
67%

Legend:
- Yes
- No

Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.

APPENDIX E – RESULTS OF GSA-OIG TRAINING SATISFACTION SURVEY

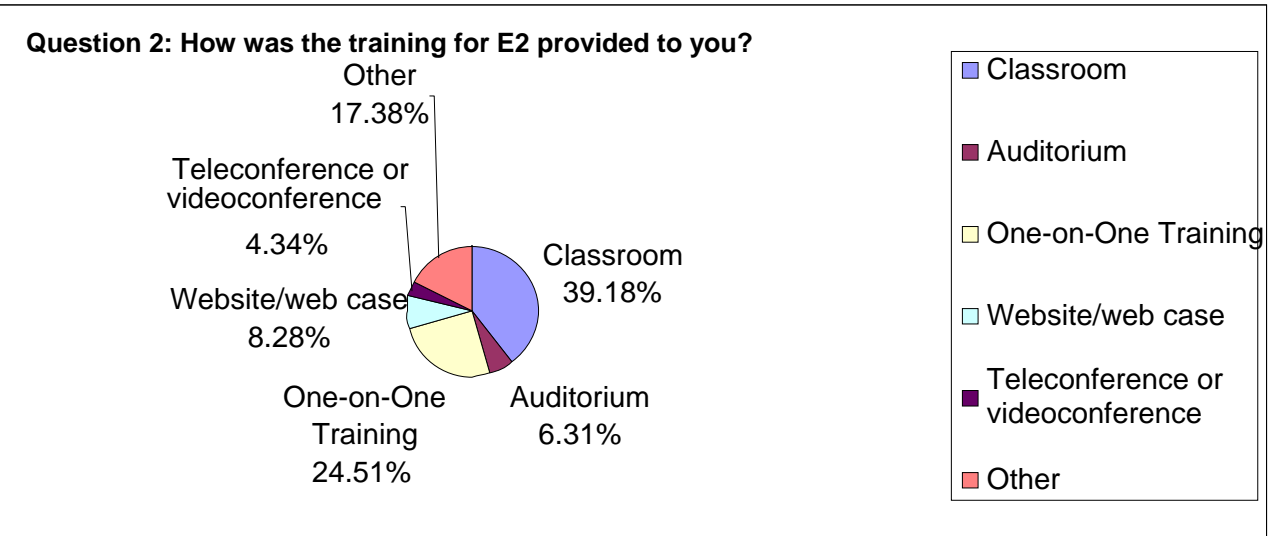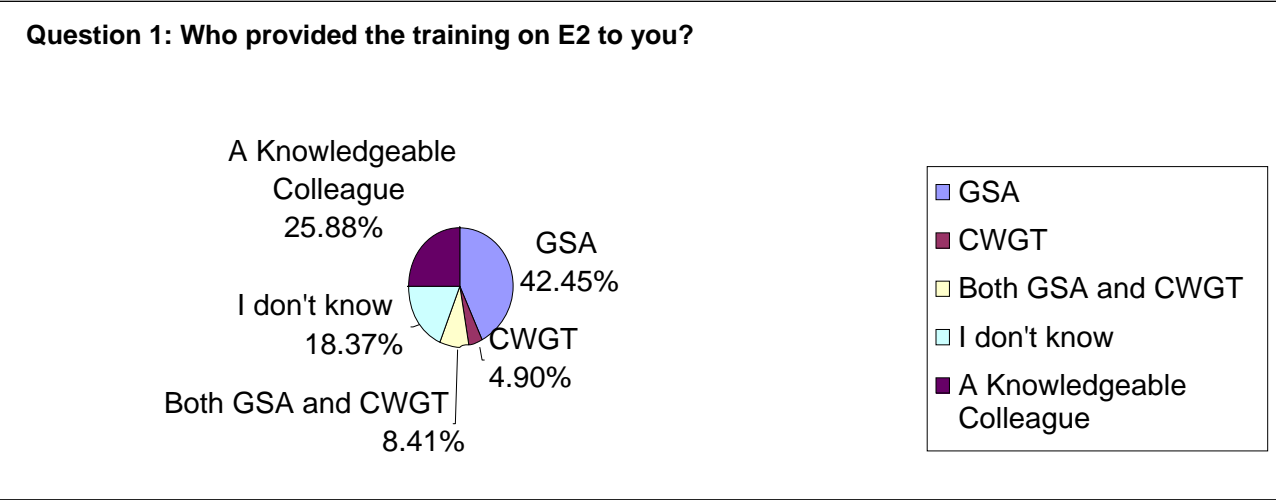As part of audit, we surveyed GSA E2 users to assess their level of satisfaction with training provided for the system. The survey responses are summarized below. Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.
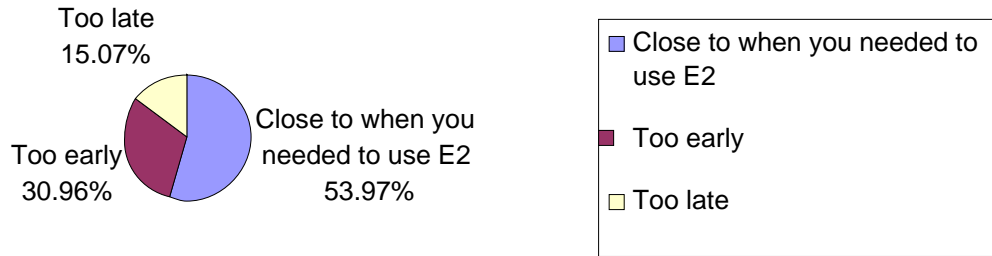
Question 1: Who provided the training on E2 to you?

A Knowledgeable Colleague
25.88%

GSA
42.45%

I don't know
18.37%

CWGT
4.90%

Both GSA and CWGT
8.41%

- GSA
- CWGT
- Both GSA and CWGT
- I don't know
- A Knowledgeable Colleague

Question 2: How was the training for E2 provided to you?

Other
17.38%

Teleconference or videoconference
4.34%

Website/web case
8.28%

One-on-One Training
24.51%

Classroom
39.18%

Auditorium
6.31%

- Classroom
- Auditorium
- One-on-One Training
- Website/web case
- Teleconference or videoconference
- Other

Question 3: Was the training provided when you first received access to E2 or was it too early or too late?

Too late
15.07%

Too early
30.96%

Close to when you needed to use E2
53.97%

- Close to when you needed to use E2
- Too early
- Too late

Question 4: Training provided was effective at helping me resolve my challenges with using E2.

N/A
7.69%

5
8.34%

4
17.91%

1
16.19%

2
18.15%

3
31.73%

- 1
- 2
- 3
- 4
- 5
- N/A
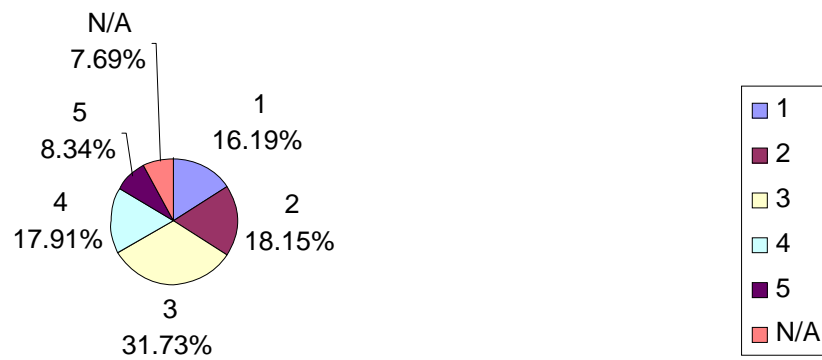
Question 5: Training provided was relevant to my specific job role in E2.

N/A
9.17%

1
8.35%

2
10.48%

5
15.72%

3
26.62%

4
29.65%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
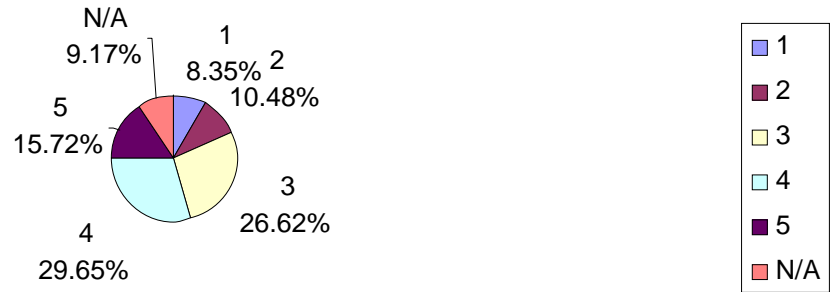
Question 6: Training helped me complete travel transactions quicker in E2.

N/A
8.46%

1
14.53%

5
12.40%

2
17.57%

4
20.77%

3
26.27%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
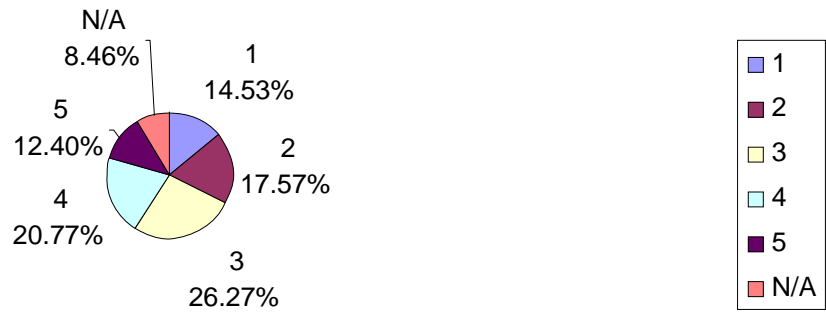
Question 7: After completing training provided, I have a better understanding of how to complete travel transactions in E2.

N/A
8.44%

5
11.31%

1
11.39%

2
14.75%

4
24.34%

3
29.75%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
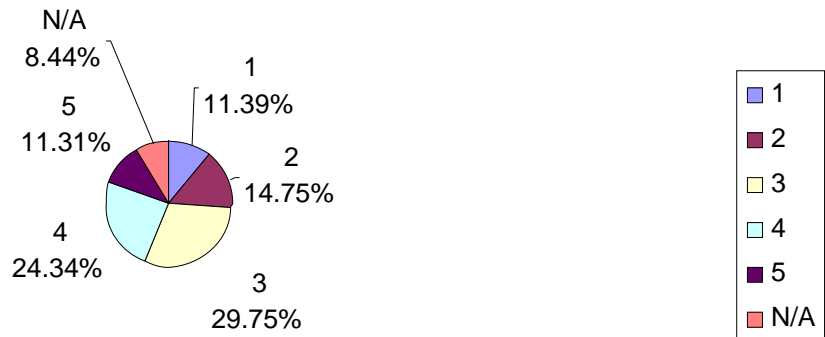
Question 8: After completing training provided, I am aware of help options available to me when I have challenges using E2.
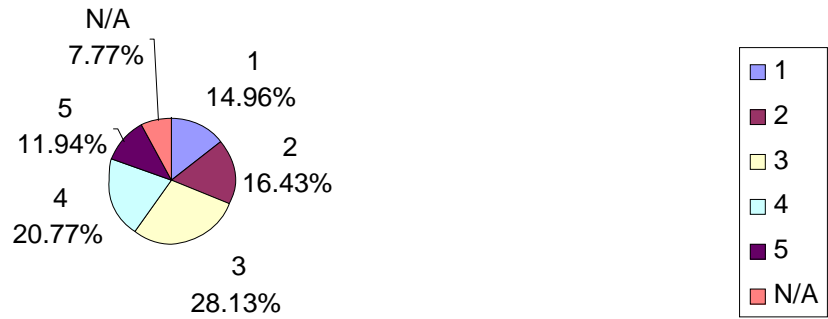
N/A
7.77%

5
11.94%

1
14.96%

2
16.43%

4
20.77%

3
28.13%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A

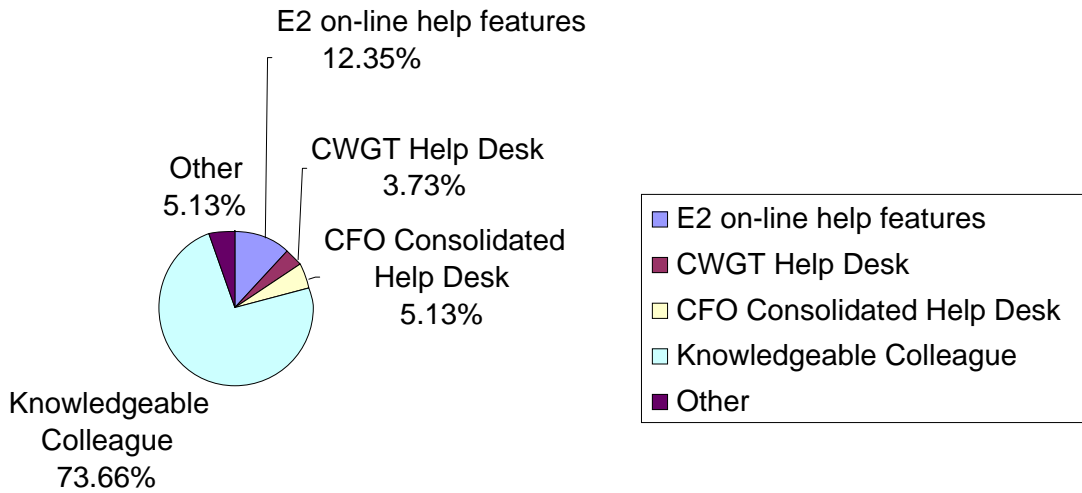**APPENDIX F - RESULTS OF GSA-OIG USER SUPPORT SATISFACTION SURVEY**

As part of audit, we surveyed GSA E2 users to assess their level of satisfaction with user support provided for the system. The survey responses are summarized below. Where a scale from one through five is used, a "1" response indicates that they strongly disagree with the statement and a "5" response indicates that they strongly agree with the statement.

Question 1: When using E2 and you need assistance, how do you most regularly receive assistance?

E2 on-line help features
12.35%

Other
5.13%

CWGT Help Desk
3.73%

CFO Consolidated
Help Desk
5.13%

Knowledgeable
Colleague
73.66%

- E2 on-line help features
- CWGT Help Desk
- CFO Consolidated Help Desk
- Knowledgeable Colleague
- Other

Question 2: If you have called the CWGT Help Desk, Help Desk staff are effective at helping me resolve my challenges with using E2.

1
2.34%

2
4.92%

3
9.60%

4
9.60%

5
9.37%

N/A
64.17%

- 1
- 2
- 3
- 4
- 5
- N/A
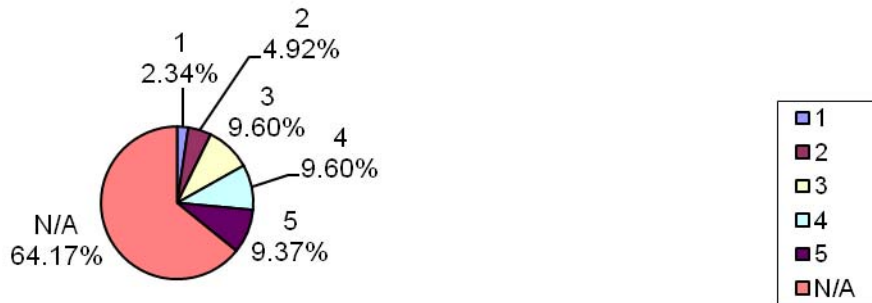
Question 3: If you have called the CFO Consolidated Help Desk, Help Desk staff are effective at helping me resolve my challenges with using E2.

1
2.81%

2
4.45%

3
9.60%

4
10.07%

5
6.09%

N/A
66.98%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
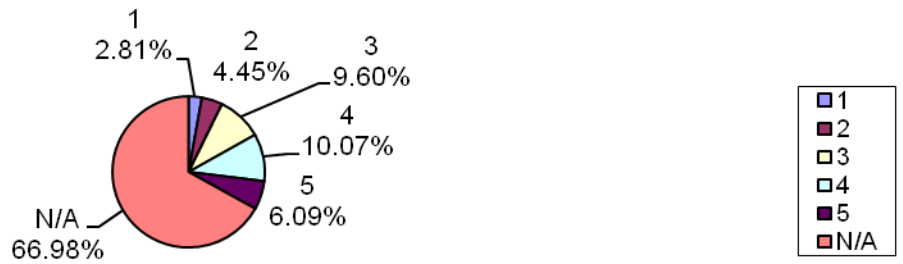
Question 4: The information (such as on-line help, on-screen messages, and other documentation) is effective in helping me complete needed travel transactions.

N/A
13.75%

5
5.59%

4
13.29%

3
26.34%

1
20.51%

2
20.51%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
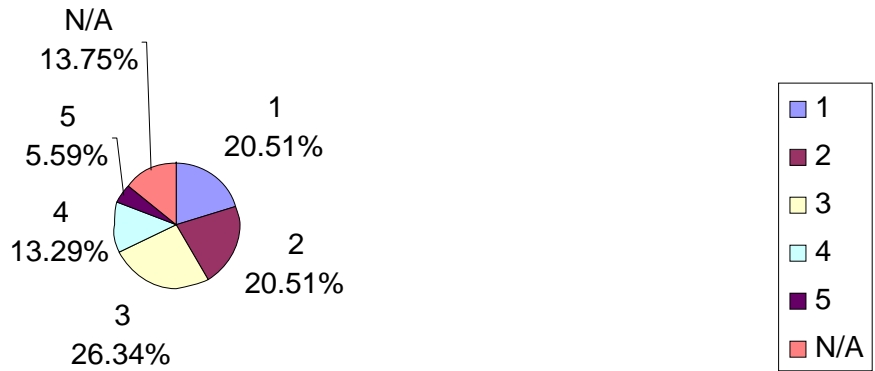
Question 5: Whenever I make a mistake using E2, it is easy to recover quickly using help options provided.

N/A
11.89%

5
4.20%

4
7.23%

3
22.61%

1
27.27%

2
26.81%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
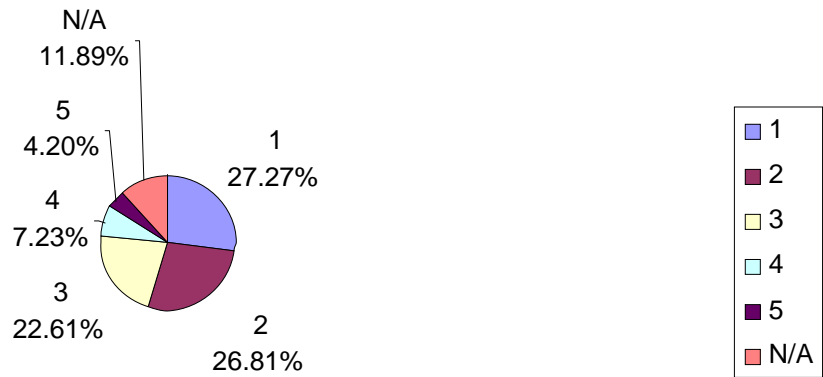
Question 6: The information (such as on-line help, on-screen messages, and other documentation) provided is clear.

N/A
7.51%

5
3.99%

4
11.97%

3
26.53%

1
25.12%

2
24.88%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
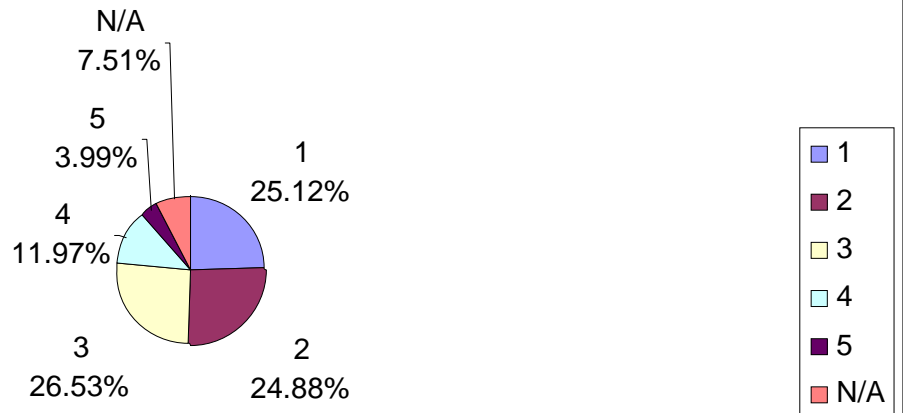
Question 7: Overall, I am satisfied with the help options available using E2.

N/A
7.46%

5
4.90%

4
11.66%

1
23.54%

2
23.54%

3
28.90%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A
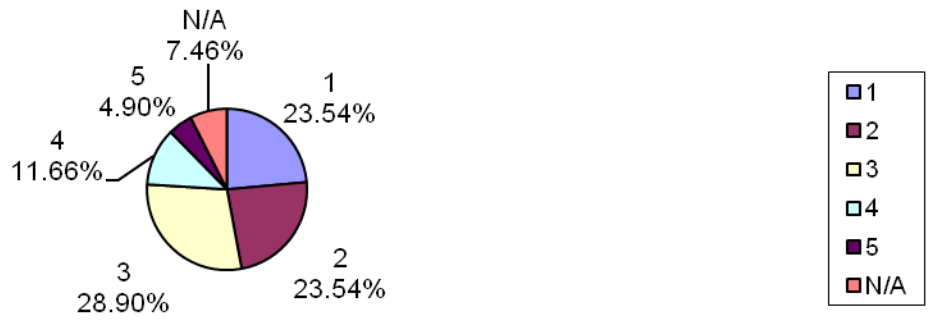
Question 8: Overall, I believe the help features with E2 should be more enhanced.
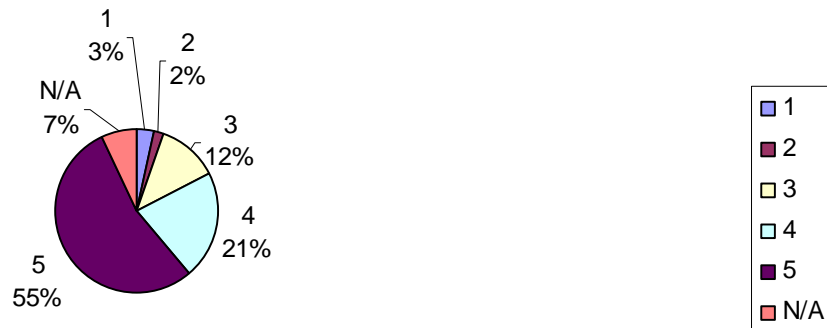
1
3%

2
2%

N/A
7%

3
12%

4
21%

5
55%

Legend:
- 1
- 2
- 3
- 4
- 5
- N/A

APPENDIX G - GSA CFO RESPONSE TO THE DRAFT REPORT

JAN 19 2010

MEMORANDUM FOR THEODORE R. STEHNEY
　　　　　　　　　　　ASSISTANT INSPECTOR GENERAL FOR
　　　　　　　　　　　AUDITING (JA)

FROM:　　　　　　　KATHLEEN M. TURCO
　　　　　　　　　　　CHIEF FINANCIAL OFFICER (B)

SUBJECT:　　　　　　Comments Re: Draft FY2010 Office of Inspector
　　　　　　　　　　　General Audit Report, Opportunities to Improve GSA's
　　　　　　　　　　　Implementation of the E2 Travel System

Thank you for the opportunity to provide comments on the subject draft audit
report. We fully concur with the audit recommendations for the subject audit and
offer the following comments:

Controls for System Operations

Recommendation 1a. – Ensure that relevant costs for GSA E2 implementation
　　　　　　　　　　　are identified and tracked to support managerial decision
　　　　　　　　　　　making.

Response: The OCFO concurs with the recommendation and currently
captures and reports the major costs for the E-Gov travel initiative in
accordance with reporting requirements. However, the OCFO will begin to
track costs relating to the portion of helpdesk and AdTrav costs that are
attributable to E2 in order to derive the full costs of E-gov system
implementation, as recommended.

Recommendation 1b. – Develop specific goals and performance measures for
　　　　　　　　　　　GSA's implementation of E2 and monitor actual
　　　　　　　　　　　performance to expected results.

Response: The OCFO concurs with the recommendation to develop more GSA-specific goals and performance measures for GSA's implementation of E2. Additional measures will be developed and monitored within the OCFO to gauge whether GSA's travel system is meeting GSA operational and compliance needs. It is important to note that the government is moving toward shared services and applications to support administrative functions so cost effectiveness will be influenced by the cost of these commercial services and applications. Nonetheless, internal goals and measures will enable GSA to better gauge the cost-effectiveness and technical performance of the E-Gov initiative at GSA.

Recommendation 1c. - Ensure that needed components of required assessments for the GSA-specific E-Gov travel implementation are completed.

Response: The OCFO concurs fully with this recommendation and will determine how best to conduct an internal controls and other reviews to test and assess the sufficiency of operational and compliance aspects of GSA's travel processes and systems. The feasibility of doing a post-implementation review will be considered given competing priorities and resource limitations.

Recommendation 1d. - Clarify roles and responsibilities for E2 operations that specifically delineate differences between managing and contributing partners.

Response: The OCFO concurs that a review of system internal controls and an assessment of system outcomes could identify ideas for further improvements regarding E2 implementation at GSA. The OCFO will continue to work with the OCIO and the FAS PMO to achieve these goals. However, the audit report correctly recognizes that the travel system software belongs to an independent third party vendor who may not always agree to make changes requested from Federal agencies. Accordingly, the OCFO will request the FAS PMO to further explore the conduct of a SAS 70 review by the travel system vendor.

Recommendation 1e. - Gain assurance that E2 successfully meets financial requirements, including JFMIP requirements.

Response: The OCFO concurs with this recommendation and will request that the FAS PMO provide documentation regarding how the vendor's system addresses FSIO and JFMIP travel requirements for each established requirement. After this documentation is received and reviewed, the OCFO will request additional testing documentation from the FAS PMO to ensure

2

that all required E2 functionality is working properly and that test results evidence compliance with all mandatory travel and related financial requirements for Federal agencies.

System Usabililty

Recommendation 2a. – Coordinate with the FAS E-Gov Travel PMO to address GSA system users concerns by requesting system modifications from GSA's E-Gov system vendor.

Response: The OCFO concurs and will continue to request, as appropriate, that the FAS PMO request GSA's travel vendor make needed system modifications identified as a result of future reviews, system user satisfaction surveys, and user feedback.

Recommendation 2b. – Promote training for E2 for GSA Associates.

Response: The OCFO concurs with this recommendation and will provide additional forms of user training on E2 after training documentation is updated.

Recommendation 2c. – Reconsider Section 508 compliance requirements and request improvements based on previous 508 review results.

Response: The OCFO concurs with this recommendation and will request the FAS PMO to request that the E2 system be modified to address previously identified 508 compliance issues or suggested enhancements with the goal of ensuring that GSA Associates with disabilities can more easily complete travel transactions in E2.

Thank you for undertaking this audit and providing useful recommendations to improve implementation of the E2 travel system at GSA.

cc: Official File – BDI
B, BD, Gwendolyn McGowan (JA-T)

**OPPORTUNITIES EXIST TO IMPROVE GSA'S
IMPLEMENTATION OF THE E2 TRAVEL SYSTEM
A080180/B/T/F10002**

APPENDIX H - REPORT DISTRIBUTION

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