



Report to the Ranking Member,
Committee on the Judiciary,
U.S. Senate

February 2014

GENERAL SERVICES ADMINISTRATION

GSA Should Clarify Its Reporting Exemption and Collect Additional Data on Executives' Use of Aircraft for Nonmission Purposes

GAO Highlights

Highlights of [GAO-14-151](#), a report to the Ranking Member, Committee on the Judiciary, U.S. Senate

Why GAO Did This Study

The federal government owns or leases over 1,700 aircraft to accomplish a wide variety of missions. Federal agencies are generally required to report trips taken by senior federal officials on their aircraft to GSA unless the trips are classified pursuant to executive branch requirements. In February 2013, GAO reported on DOJ senior executives' use of DOJ aviation assets for nonmission purposes for fiscal years 2007 through 2011. GAO identified several issues with respect to the implementation of a provision of GSA regulations that exempts intelligence agencies from reporting information about government aircraft to GSA and that provision's application to unclassified data on senior federal official travel for nonmission purposes.

GAO was asked to review GSA's oversight of executives' use of government aircraft for nonmission purposes. This report addresses the extent to which (1) GSA's reporting exemption for intelligence agencies is consistent with executive branch requirements and (2) GSA ensures the accuracy of its reporting on the use of government aircraft by senior federal officials. GAO reviewed relevant executive branch requirements and GSA regulations, as well as data submitted by DOJ to GSA on trips taken by senior federal officials on DOJ aircraft and interviewed GSA officials.

What GAO Recommends

GAO recommends that GSA identify the basis of its reporting exemption, and collect additional information when travel is not being reported. GSA concurred and identified actions to address our recommendations.

View [GAO-14-151](#). For more information, contact David C. Maurer at (202) 512-9627 or maurerd@gao.gov.

February 2014

GENERAL SERVICES ADMINISTRATION

GSA Should Clarify Its Reporting Exemption and Collect Additional Data on Executives' Use of Aircraft for Nonmission Purposes

What GAO Found

The exemption in General Services Administration (GSA) regulations that allows intelligence agencies not to report unclassified data on senior federal official travel for nonmission purposes is not consistent with executive branch requirements, and GSA has not provided a basis for deviating from these requirements. Specifically, executive branch documents—including Office of Management and Budget (OMB) Circular A-126, OMB Bulletin 93-11, and a 1993 presidential memorandum to the heads of all executive departments and agencies—require agencies to report to GSA, and for GSA to collect data, on senior federal official travel on government aircraft for nonmission purposes, except for trips that are classified. As a result, GSA is not collecting all specified unclassified data as directed, and GSA has not provided a basis for deviating from executive branch requirements. Identifying an adequate basis for the intelligence agency reporting exemption or removing the exemption from its regulations if a basis cannot be identified could help GSA ensure its regulations for senior federal official travel comply with executive branch requirements.

GSA aggregates data on senior federal official travel to create publically available Senior Federal Official Travel Reports that, among other things, provide transparency of senior federal officials' use of government aircraft. However, GSA does not determine which agencies' travel is not reported under the exemption for intelligence agencies. For example, in February 2013 GAO found that the Federal Bureau of Investigation (FBI)—which is a member of the intelligence community—did not report to GSA, based on the intelligence agency exemption, information for 395 unclassified nonmission flights taken by the Attorney General, FBI Director, and other Department of Justice (DOJ) executives from fiscal years 2009 through 2011. However, GSA's Senior Federal Official Travel Reports GAO reviewed for those years provided information on flights for other DOJ components but did not indicate that additional flights may have been omitted on the basis of GSA's exemption for intelligence agencies. GSA senior officials stated that they do not collect this information because they do not distinguish between instances where an agency reports no information because it is invoking the exemption or some other reason, such as that no flights were taken on its aircraft. However, these officials also stated that it could be possible to obtain follow-up information from agencies that did not provide travel data in order to determine why agencies had not reported data. Consistent with *Standards for Internal Control in the Federal Government*, if GSA collected additional information from agencies on instances where nonmission travel was not reported because of the exemption for intelligence agencies, as opposed to some other reason, and included such information in its reports, it could help GSA ensure the accuracy of its Senior Federal Official Travel Reports.

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Abbreviations

AAIRS	Aircraft Accident Incident Reporting System
DEA	Drug Enforcement Administration
DOJ	Department of Justice
FAIRS	Federal Aviation Interactive Reporting System
FBI	Federal Bureau of Investigation
FMR	Federal Management Regulation
FOIA	Freedom of Information Act
FPMA	Federal Property Management Regulation
FTR	Federal Travel Regulation
GSA	General Services Administration
ICAP	Interagency Committee for Aviation Policy
OMB	Office of Management and Budget

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February 28, 2014

The Honorable Charles E. Grassley
Ranking Member
Committee on the Judiciary
United States Senate

Dear Senator Grassley:

The federal government owns or leases over 1,700 aircraft to accomplish a wide variety of missions that include the management of natural resources, fire fighting, research and development, and law enforcement. These aircraft play a critical role in supporting agencies' mission-related responsibilities and operations. In addition, federal agencies use government aircraft to transport certain executives for travel other than for mission purposes.

The Office of Management and Budget (OMB) and the General Services Administration (GSA) established requirements for federal agencies regarding the use of government aircraft, including executive travel on these aircraft. OMB Circular A-126 sets forth requirements for agencies' use of government aircraft, including the types of travel that are appropriate and that travelers reimburse the government for use of these aircraft for certain nonmission purposes.¹ According to the circular, agencies may use their aircraft only for official purposes and must report semiannually to GSA each use of such aircraft for nonmission travel by senior executives.² GSA issued the Federal Travel Regulation (FTR), which also requires federal agencies to report on the use of their aviation assets, including executive travel. These provisions include the presumption that travel by common air carrier is the most advantageous

¹ Office of Management and Budget, Executive Office of the President, OMB Circular No. A-126, *Improving the Management and Use of Government Aircraft* (Washington DC: May 22, 1992). Government aircraft means any aircraft owned, leased, chartered, or rented and operated by an executive agency. Examples of nonmission travel include official travel to give speeches, attend conferences or meetings, or make routine site visits.

² In addition, 31 U.S.C. § 1344 provides that agency funds may be expended only for the maintenance, operation, or repair of any passenger carrier to the extent that the carrier is used to provide transportation for official purposes. According to OMB Circular A-126, official travel means (1) travel to meet mission requirements, (2) required use travel, and (3) other travel for the conduct of agency business.

method of transportation and must be used when reasonably available.³ GSA regulations provide that taxpayers should pay no more than necessary for the transportation and that travel on government aircraft may be authorized only when a government aircraft is the most cost effective mode of travel.⁴ In addition, agencies may not determine that another mode of transportation is more advantageous on the basis of personal preference or inconvenience to the traveler.⁵

In February 2013, we issued a report on the Department of Justice (DOJ) senior executives' use of DOJ aviation assets for nonmission purposes for fiscal years 2007 through 2011.⁶ In the course of our review, we identified several issues with respect to the implementation of GSA reporting requirements under its FTR and Federal Management Regulation (FMR). The issues related to a provision of GSA regulations that exempts intelligence agencies from reporting information about government aircraft to GSA and that provision's application to unclassified data on senior federal official travel for nonmission purposes.

You asked us to review GSA's oversight of executives' use of federal government aircraft for nonmission purposes, including the reporting of these data to GSA. This report addresses the following questions: (1) To what extent is GSA's exemption for intelligence agencies to report senior federal official travel for nonmission purposes consistent with executive branch requirements? (2) To what extent does GSA ensure the accuracy of its reporting on senior federal official use of government aircraft?

To address these questions, we reviewed executive branch requirements related to the reporting of senior federal official travel, such as OMB

³ FTR §§ 301-10.5(a), 301-70.101(b). The GSA regulations also pertain to common carrier travel by rail and bus as the most advantageous modes of transportation.

⁴ FTR § 301-10.260; see also FTR § 301-70.800.

⁵ FTR § 301-70.101(b).

⁶ GAO, *Department of Justice: Executives' Use of Aircraft for Nonmission Purposes*, [GAO-13-235](#) (Washington, D.C.: Feb. 26, 2013). Senior federal officials are persons employed at the Senior Executive Service level or above, and include presidential appointees, but for purposes of OMB Circular A-126, do not include active duty military officers.

Circular A-126, and we reviewed GSA regulations.⁷ We also reviewed GSA regulations and associated *Federal Register* notices from 1992—when the definition of “intelligence agencies” was first added to GSA regulations—to 2012 to determine whether GSA provided a rationale for the exemption for intelligence agencies to report information about government aircraft. We reviewed information from our February 2013 report including information provided to us by the Federal Bureau of Investigation (FBI), the Drug Enforcement Administration (DEA), and GSA, as well as data submitted by DOJ to GSA on trips taken by senior federal officials on DOJ aircraft for fiscal years 2007 through 2011.⁸ To obtain GSA’s views on the authority for the exemption, its scope, rationale, and applicability to nonmission senior federal travel, as well as steps GSA takes to help ensure the accuracy of its reporting of such travel data, we reviewed information provided by the Acting GSA Administrator and interviewed senior GSA officials responsible for collecting data about senior federal official travel.⁹ We compared the information GSA officials provided to us and GSA regulations with executive branch requirements and *Standards for Internal Control in the Federal Government*.¹⁰

We conducted this performance audit from June 2013 to February 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

⁷The executive branch documents we identified are described as guidance and instruction to agencies, government-wide policy guidance, as well as guidance generally. Each document contains requirements for federal agencies, and for purposes of this review, we refer to the documents collectively as executive branch requirements.

⁸More information about the scope and methodology, including the data we reviewed, can be found in [GAO-13-235](#).

⁹The then acting administrator for GSA was sworn in as Administrator on July 5, 2013.

¹⁰GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: Nov. 1, 1999).

Background

OMB Circular A-126 sets forth executive branch policy with respect to the management and use of government aviation assets.¹¹ The purpose of the circular is to minimize cost and improve the management of government aircraft. The circular provides that government aircraft must be operated only for official purposes. Under the circular, there are three kinds of official travel:

- **Travel to meet mission requirements:** Mission requirements are defined as “activities that constitute the discharge of an agency’s official responsibilities,” and the circular provides examples of these kinds of activities.¹² For purposes of the circular, mission requirements do not include official travel to give speeches, attend conferences or meetings, or make routine site visits.
- **Required use travel:** Agencies are permitted to use government aircraft for nonmission travel where it is required use travel—which is travel that requires the use of government aircraft to meet bona fide communications needs, security requirements, or exceptional scheduling requirements of an executive agency.
- **Other travel for the conduct of agency business:** Government aircraft are also available for other travel for the conduct of agency business when no commercial airline or aircraft is reasonably available to fulfill the agency requirement or the actual cost of using a government aircraft is not more than the cost of using commercial airline or aircraft service.¹³

In addition to other requirements for federal agencies, the circular directs agencies that use government aircraft to report semiannually to GSA each use of such aircraft for nonmission travel by senior federal officials,

¹¹The circular provides that it is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; Reorganization Plan No. 2 of 1970; Executive Order 11541; and 31 U.S.C. § 1344.

¹²According to the circular, such activities include, but are not limited to, the transport of troops or equipment, training, evacuation, intelligence and counternarcotics activities, search and rescue, transportation of prisoners, use of defense attaché-controlled aircraft, aeronautical research and space and science applications, and other such activities.

¹³In addition, “space available” travel is authorized when an aircraft is already scheduled for use for official travel and a traveler’s use of the aircraft does not require a larger aircraft or result in more than minor additional cost to the government, among other things.

members of the families of such officials, and any nonfederal travelers, with certain exceptions.¹⁴ The circular provides that the format of the report is to be specified by GSA, but must list all travel during the preceding 6-month period and include the following information: the name of each such traveler, the official purpose of the trip, and the destination(s), among other things.¹⁵

The circular provides for one exception to these reporting requirements: Agencies using the aircraft are not required to report classified trips to GSA, but must maintain information on those trips for a period of 2 years and have the data available for review as authorized.¹⁶ In addition, in a memorandum to the heads of executive departments and agencies and employees of the Executive Office of the President, the President specifically directed that “all use of Government aircraft by senior executive branch officials shall be documented and such documentation shall be disclosed to the public upon request unless classified.”¹⁷ The OMB bulletin implementing this memorandum explains that “it is imperative that we not spend [American taxpayers’] hard-earned tax dollars in ways that may appear to be improper.”¹⁸

GSA has issued regulations applicable to federal aviation activities. The FTR implements statutory requirements and executive branch policies for

¹⁴In response a February 10, 1993, presidential memorandum on “Restricted Use of Government Aircraft,” OMB Bulletin No. 93-11 directed agencies to report all uses of government aircraft by senior executive branch officials, including mission travel, and directed GSA to modify the current guidance on agency reports on nonmission uses of government aircraft to incorporate this requirement. Office of Management and Budget, Executive Office of the President, OMB Bulletin No. 93-11, *Fiscal Responsibility and Reducing Perquisites* (Washington, D.C.: Apr. 19, 1993).

¹⁵OMB Circular A-126 ¶ 10.c. The circular also requires agencies to report a summary of these data to OMB semiannually in a format specified by GSA. We did not review agencies’ reporting of such data to OMB because our review focused on GSA’s reporting regulations.

¹⁶The circular does not apply to aircraft in use by or in support of the President or Vice President.

¹⁷February 10, 1993, Presidential memorandum on “Restricted Use of Government Aircraft.”

¹⁸OMB Bulletin No. 93-11. This document also states, “As provided in the Presidents February 10 memorandum, documentation of use of government aircraft by Senior Executive Branch Officials must be ‘disclosed to the public upon request unless classified.’”

travel by federal civilian employees and others authorized to travel at government expense.¹⁹ The FMR generally pertains to the management of federal property and includes a specific part on management of government aircraft.²⁰

As shown in table 1, the FTR specifically exempts from reporting trips that are classified,²¹ but does not contain any exemption for reporting by intelligence agencies.²² In contrast, the FMR states that intelligence agencies are exempt from the requirement to report to GSA on government aircraft.²³

Table 1: Summary of Selected Provisions of the General Services Administration’s (GSA) Regulations Related to Senior Federal Official Travel

GSA regulation	Selected provisions
Federal Travel Regulation (FTR)	<ul style="list-style-type: none"> Requires federal agencies to report information on senior federal official travel; specifically, it requires agencies to report on the use of government aircraft to carry senior federal officials and nonfederal travelers.^a Reports must be submitted semiannually to GSA and must contain specified information, including the traveler’s name, title, and agency, as well as the purpose, destination, and cost of the trip, among other things.^b Exempts agencies from reporting trips that are classified.^c Does not contain any exemption for reporting by intelligence agencies.^d Provides that agencies that operate government aircraft must make records about travelers on those aircraft available to the public under the Freedom of Information Act (FOIA)^e except for portions exempt from disclosure under that act (such as classified information).^f

¹⁹The FTR is found at 41 C.F.R. chs. 300-304.

²⁰The portion of the FMR dealing with government aircraft is found at C.F.R. pt. 102-33.

²¹FTR § 301-70.907. This exemption is also stated in the previous section, FTR § 301-70.906, which provides: “Must we report use of our Government aircraft to carry senior Federal officials and non–Federal travelers? Yes, except when the trips are classified, you must report ...”

²²See FTR § 301-70.907.

²³FMR § 102-33.385.

GSA regulation	Selected provisions
Federal Management Regulation (FMR)	<ul style="list-style-type: none"> • Includes several different reporting requirements for agencies related to government aircraft in subpart E, within the FMR, entitled “Reporting Information on Government Aircraft.” • Includes, in addition to these individual provisions, an overview section of FMR subpart E that states that “intelligence agencies are exempt from the requirement to report to GSA on Government aircraft.”^g • Describes—in the subsequent section of the FMR, § 102-33.390—information that must be reported on government aircraft. In particular, this section includes information on senior federal official travel, which must be reported to GSA’s Travel Management Policy Division, in addition to five types of information that must be reported to GSA’s Aircraft Management Policy Division.^h • Defines, for purposes of part 102-33 of the FMR, which includes these sections, the term “intelligence agencies” to include the following agencies or organizations: <ol style="list-style-type: none"> 1. The Central Intelligence Agency; 2. The National Security Agency; 3. The Defense Intelligence Agency; 4. The National Reconnaissance Office; 5. The Bureau of Intelligence and Research of the Department of State; and 6. Intelligence elements of the Army, Navy, Air Force, Marine Corps, Department of Justice, Department of the Treasury, and Department of Energy.ⁱ

Source: GAO analysis of GSA regulations.

^aFTR § 301-70.907. The FTR provides a presumption that travel by common air carrier is the most advantageous method of transportation and must be used when reasonably available, and provides that travel on government aircraft may be authorized only when a government aircraft is the most cost-effective mode of travel. FTR §§ 301-10.5(a), 301-10.260, 301-70.101(b).

^bFTR § 301-70.907.

^cThis exemption is also stated in the previous section, FTR § 301-70.906, which provides: “Must we report use of our Government aircraft to carry senior Federal officials and non-Federal travelers? Yes, except when the trips are classified, you must report ...”

^dSee FTR § 301-70.907.

^e5 U.S.C. § 552.

^fFMR §§ 301-10.266, 301-70.807, 301-70.908.

^gFMR § 102-33.385.

^hFMR § 12-33.390. Information that must be reported to GSA’s Aircraft Management Policy Division includes (1) inventory data on federal aircraft through GSA’s Federal Aviation Interactive Reporting System (FAIRS); (2) cost and utilization data on federal aircraft through FAIRS; (3) cost and utilization data on commercial aviation services aircraft and related aviation services through FAIRS; (4) accident and incident data through the Interagency Committee for Aviation Policy (ICAP) Aircraft Accident Incident Reporting System (AAIRS); and (5) the results of cost comparison studies in compliance with OMB Circular A-76 to justify purchasing, leasing, modernizing, replacing, or otherwise acquiring aircraft and related aviation services. FMR § 12-33.390(a). FAIRS is a management information system operated by GSA to collect, maintain, analyze, and report

information on federal aircraft inventories and cost and usage of federal aircraft and commercial aviation services aircraft (and related aviation services).

¹FMR § 102-33.20. GSA's definition of the intelligence community is not consistent with the current definition of intelligence community under the National Security Act. For example, the GSA definition does not include the Department of Homeland Security, which was established by the Homeland Security Act of 2002, Pub. L. No. 107-296, § 101, 116 Stat. 2135. However, the GSA Administrator has committed to amending the FMR part 102-33 using the definition of intelligence community as defined by the National Security Act, 50 U.S.C. § 3003 (formerly classified at 50 U.S.C. § 401a).

According to senior GSA officials, although the exemption for intelligence agencies is contained in the FMR—which largely deals with the management of federal property—it applies to reporting requirements in the FTR for senior federal officials who travel on government aircraft.

GSA's Intelligence Agency Exemption for Reporting Senior Federal Official Travel for Nonmission Purposes Is Inconsistent with Executive Branch Requirements, and GSA Has Not Identified a Basis for the Exemption

Through issued executive branch documents, agencies are required to provide data about senior federal official nonmission travel—except for classified trips—to GSA, and GSA has been directed to collect this specified information. Accordingly, through its regulations, GSA has directed agencies to report required information on senior federal official travel; however, its regulations allow certain trips not to be reported, in addition to classified trips. Specifically, GSA exempted intelligence agencies from reporting any information on senior federal travel on government aircraft regardless of whether it is classified or unclassified. This is inconsistent with executive branch requirements we identified. GSA has not articulated a basis—specifically, a source of authority or rationale—that would allow it to deviate from collecting what it has been directed to collect by the President and OMB. This could undermine the purposes of these requirements, which include aiding in the oversight of the use of government aircraft and helping to ensure that government aircraft are not used for nongovernmental purposes. Further, GSA officials stated that it is the agency's practice to implement regulations that do not introduce real or potential conflicts with other authorities.

According to GSA senior officials, the agency is unable to identify the specific historical analysis for inclusion of the intelligence agencies' reporting exemption in the FMR. GSA added the exemption for intelligence agency reporting of information on government aircraft to the

FMR in 2002;²⁴ however, there is no explanation for the inclusion of the exemption in the regulation or implementing rule.²⁵ GSA senior officials told us that the exemption for intelligence agencies enabled intelligence agencies to comply with Executive Order 12333, which requires the heads of departments and agencies with organizations in the intelligence community or the heads of such organizations, as appropriate, to “protect intelligence and intelligence sources and methods from unauthorized disclosure with guidance from the Director of Central Intelligence.” However, GSA has not articulated how an exemption for senior federal official travel data for nonmission purposes is necessary for agencies to comply with Executive Order 12333.²⁶ Identifying an adequate basis for the intelligence agency reporting exemption or removing the exemption from its regulations if an adequate basis cannot be identified could help GSA ensure its regulations for senior federal official travel comply with executive branch requirements.

²⁴In 2002, GSA revised the Federal Property Management Regulation (FPMR) by, among other things, moving coverage on the management of aircraft into the FMR and moving regulations on reporting travel of senior federal officials, approving travel on government aircraft, and justifying and approving the use of government aircraft to carry passengers to the FTR. Management of Government Aircraft, 67 Fed. Reg. 67742 (Nov. 6, 2002).

²⁵Management of Government Aircraft, 67 Fed. Reg. 67742. GSA promulgated these changes as a final rule without notice and comment.

²⁶Nonmission travel explicitly does not include activities that constitute the discharge of an agency’s official responsibilities, which is considered mission travel. Executive Order 12333 was in existence at the time that OMB Circular A-126 was issued requiring agencies to report their data to GSA and did not change between that time and when GSA issued its revised regulations exempting intelligence agency reporting. United States Intelligence Agencies, 46 Fed. Reg. 59941 (Dec. 4, 1981).

GSA Does Not Identify Which Agencies Do Not Report Senior Federal Travel Data as a Result of the Intelligence Agency Exemption, Which Limits the Accuracy of Its Reports

GSA aggregates the data reported by agencies on senior federal travel to produce publically available reports describing the use of government aircraft by senior federal officials and how government aircraft are used to support agency missions.²⁷ Specifically, these Senior Federal Travel Reports provide analysis on the number of trips taken by senior federal officials, the costs of such trips, the number of agencies reporting, and the number and costs of trips taken by cost justification.²⁸ The reports also list those departments, agencies, bureaus, or services that report no use of senior federal official travel during the reporting time frame. According to the reports, they are intended to provide transparency and better management and control of senior federal official use of government aircraft and the ability to examine costs as they relate to trip use justifications.

However, GSA does not identify in the Senior Federal Travel Reports which agencies do not report data on senior federal official travel as a result of the intelligence agency exemption. For example, during the course of our February 2013 review, we obtained senior federal official travel data from GSA that had been reported to GSA by DOJ. Through our review of the data, we determined that the FBI stopped reporting data on senior federal official travel to GSA beginning in 2009, based on the intelligence agency exemption contained in FMR § 102-33.385.²⁹ As a result, the FBI did not report to GSA on 395 unclassified nonmission flights taken from fiscal years 2009 through 2011 by the Attorney General, FBI Director, and other DOJ executives—at a total cost of approximately \$7.8 million.³⁰ However, GSA's Senior Federal Official Travel Reports for those years provided information on flights for other DOJ components but

²⁷In addition, agencies that operate aircraft are required to make this information available to the public under the Freedom of Information Act.

²⁸GSA data are categorized by the trip justification, which includes (1) mission required, (2) required use, (3) cost (when the cost of the government-owned aircraft trip is less than the cost of the city-pair fare for scheduled commercial airline service or the cost of the lowest available full coach fare if a city-pair fare is not available), and (4) space available.

²⁹Specifically, according to the FBI, the exemption contained in FMR § 102-33.385 applies to all data on government aircraft stated in FMR § 102-33.390, which includes senior federal travel information. The FBI also determined that the exemption applies to all of the FBI, not just the intelligence elements, and includes all flights, both mission and nonmission.

³⁰All costs are estimated costs consisting of total flight hours multiplied by estimated variable costs per hour.

did not indicate that additional flights may have been omitted on the basis of GSA's exemption for intelligence agencies.³¹ GSA senior officials told us that they cannot identify which organizations, components, or offices of departments or agencies within the intelligence community do not report senior federal official travel data to GSA. These officials stated that this is because they do not distinguish between instances where an agency reports no information because the agency is invoking the exemption and instances where the agency reports no information for some other reason, such as that no flights were taken on agency aircraft. Asking agencies to identify instances where they are invoking the exemption would better position GSA to collect and report on this information.

Standards for Internal Control in the Federal Government calls for agencies to establish controls, such as those provided through policies and procedures, to provide reasonable assurance that agencies and operations comply with applicable laws and regulations. These standards also call for the accurate and timely recording of transactions and events to help ensure that all transactions are completely and accurately recorded, as well as for an agency to have relevant, reliable, and timely communications.³² Further, GSA officials stated that it could be possible to obtain follow-up information from agencies that did not provide travel data in order to determine why agencies had not reported data. Collecting additional information on which agencies are invoking the exemption and including such information in its reports could help ensure more complete reporting on the use of government aircraft, which could help provide GSA with reasonable assurance that its Federal Official Travel Reports are accurate and also provide the public a more comprehensive understanding of these trips.

Conclusions

Through OMB Circular A-126 and related documents, the President has assigned GSA responsibility for collecting agency information on senior federal official travel for nonmission purposes. Under these executive branch directives, including OMB Circular A-126, OMB Bulletin 93-11, and a 1993 presidential memorandum to the heads of all executive

³¹The Drug Enforcement Administration—another component of DOJ—reported executive travel on its aircraft to GSA for those years and is also an element of the intelligence community.

³²[GAO/AIMD-00-21.3.1](#)

departments and agencies, the only exception for the reporting of this kind of travel is for classified trips. However, GSA has established an exception to these reporting requirements that is inconsistent with the executive branch requirements that gave GSA authority to collect senior federal travel data. GSA has not identified the basis—specifically, a source of authority or rationale—for this exemption as applied to senior federal official travel for nonmission purposes that would allow for it to deviate from executive branch specifications. Identifying an adequate basis for the intelligence agency reporting exemption or removing the exemption from its regulations if an adequate basis cannot be identified could help GSA ensure its regulations for senior federal official travel comply with executive branch requirements. In addition, collecting additional information on which agencies or organizations within the federal government are utilizing this exemption, and including such information in its Senior Federal Travel Reports, could help provide GSA with reasonable assurance that its published reports using these data are accurate.

Recommendations for Executive Action

We recommend that the Administrator of GSA take the following two actions:

- To help ensure that GSA regulations comply with applicable executive branch requirements, identify an adequate basis for any exemption that allows intelligence agencies not to report to GSA unclassified data on senior federal official travel for nonmission purposes. If GSA cannot identify an adequate basis for the exemption, GSA should remove the exemption from its regulations.
- To help ensure the accuracy of its Senior Federal Official Travel Reports, collect additional information from agencies on instances where travel is not being reported because of an exemption for intelligence agencies, as opposed to some other reason, and include such information in its reports where departmental data do not include trips pursuant to an agency's exercise of a reporting exemption.

Agency Comments

We provided a draft of this report to GSA for review and comment. GSA provided written comments which are reprinted in appendix I and summarized below. In commenting on our report, GSA concurred with both of the recommendations and identified actions to address them.

In response to our recommendation that GSA identify an adequate basis for the intelligence agency exemption as applied to senior federal official

travel for nonmission purposes, or remove it from its regulations, GSA stated that it will remove the exemption. Specifically, GSA stated that it will remove section 102.33.390(b) in Subpart E of the FMR, "Reporting Information on Government Aircraft." This action will remove the reporting requirement related to senior federal official travel from the FMR and such reporting will continue to be governed by the FTR. As a consequence, the exemption for intelligence agencies, which is only contained in the FMR, will no longer be applicable to unclassified data on senior federal official travel for nonmission purposes.

In response to our recommendation that GSA collect and report additional information from agencies on instances where travel is not being reported because of an exemption for intelligence agencies, GSA stated that it will add indicator data elements for agencies to identify when classified data is withheld from the senior federal official travel data they submit to GSA.

These actions, when fully implemented, will address both of our recommendations.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the Attorney General and other interested parties. This report will also be available at no charge on GAO's website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-9627 or maurerd@gao.gov. Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report are listed in appendix II.

Sincerely yours,



David C. Maurer
Director
Homeland Security and Justice Issues

Appendix I: Comments from the General Services Administration



The Administrator

February 21, 2014

The Honorable Gene L. Dodaro
Comptroller General of the United States
U.S. Government Accountability Office
Washington, DC 20548

Dear Mr. Dodaro:

The U.S. General Services Administration (GSA) is pleased to provide you with its response to the U.S. Government Accountability Office (GAO) draft report, "GSA Should Clarify Its Reporting Exemption and Collect Additional Data on Executives' Use of Aircraft for Non-mission Purposes" (GAO- Draft Report 14-151).

Please find enclosed specific actions being taken in response to these recommendations. GSA is confident that these actions will allow greater accuracy of senior Federal Travel Reporting for non-mission purposes.

If you have any questions or concerns, please do not hesitate to contact me at (202) 501-0800, or Ms. Lisa Austin, Associate Administrator, Office of Congressional and Intergovernmental Affairs, at (202) 501-0563.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dan Tangherlini".

Dan Tangherlini
Administrator

Enclosure

cc: David C. Maurer, Director, Homeland Security and Justice Issues, GAO

U.S. General Services Administration
1800 F. Street, NW
Washington, DC 20405
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**U.S. General Services Administration
Actions Planned to Address the Recommendations in the
GAO Draft Report, "GSA Should Clarify Its Reporting Exemption and Collect
Additional Data on Executives' Use of Aircraft for Nonmission Purposes"
(GAO-14-151)**

To better ensure the accuracy and completeness of the Senior Federal Travel Reporting the GAO recommended that the Administrator take the following two actions:

Recommendation 1: To help ensure that GSA regulations comply with applicable executive branch requirements, identify an adequate basis for any exemption that allows intelligence agencies not to report to GSA unclassified data on senior Federal official travel for nonmission purposes. If GSA cannot identify an adequate basis for the exemption, GSA should remove the exemption from its regulations.

Recommendation 2: To help ensure the accuracy of its Senior Federal Official Travel Reports, collect additional information from agencies on instances where travel is not being reported because of an exemption for intelligence agencies, as opposed to some other reason, and include such information in its reports where departmental data do not include trips pursuant to an agency's exercise of a reporting exemption.

GSA Action: GSA strongly supports these recommendations. GSA recognizes that collecting complete information provides an important and useful tool to agencies for data-driven management and decision-making and increases transparency. In response to GAO's recommendations, GSA will modify the aviation reporting requirements to ensure greater consistency between the Federal Travel Regulation, which requires the reporting of its senior Federal travelers, and the Federal Management Regulation, which requires reporting related to the use of Government aircraft. In doing so, GSA hopes to provide clearer guidance to the agencies on its reporting requirements related to aircraft and travel, and ultimately, to improve the accuracy of reporting to GSA. Specific actions include:

- GSA will remove section 102.33.390(b) in Subpart E of the FMR, "Reporting Information on Government Aircraft";
- GSA will add indicator data elements for agencies to identify when classified data is withheld from the data it submits to GSA; and
- GSA will further review its FMR reporting exemption pertaining to U.S. intelligence agencies' use of Government aircraft, and make any changes as appropriate.

Appendix II: GAO Contact and Staff Acknowledgments

GAO Contact

Dave Maurer, (202) 512-9627 or maurerd@gao.gov

Staff Acknowledgments

In addition to the contact named above, Chris Currie, Assistant Director; Chris Ferencik, Analyst in Charge; Janet Temko, Senior Attorney; and Mary Catherine Hult made significant contributions to the work.

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