

# **Management Control Evaluation Checklist**

## **Air Force Mass Transportation Benefit Program**

### **Outside the National Capital Region**

**Function.** The function covered by this checklist is the review of management controls for the Air Force's Mass Transportation Benefit Program Outside the National Capital Region (ONCR).

This Checklist is provided as a sample. Organizations are encouraged to use this checklist as a template, and to develop any additional test questions that may assist them in developing an effective management control evaluation tool for the MTBP.

**Purpose.** The purpose of this checklist is to assist Installation Commanders in evaluating the key management controls for the Mass Transportation Benefit Program. It is not intended to cover all controls.

#### **Instructions.**

There are three implementation scenarios for ONCR:

(1) Public transportation passes and vouchers are available at the location, and Department of Transportation (DOT) purchases these passes and vouchers and distributes to installation participants;

(2) Public transportation passes and vouchers are available at the location, DOT purchases these passes and vouchers and sends to the local point of contact (POC) for distribution;

(3) Public transportation passes and vouchers are available at the location but cannot be purchased by DOT. Program participants purchase passes at their own expense and submit SF 1164s, Claim for Reimbursement for Expenditures on Official Business, for reimbursement.

Answers must be based on the actual testing of key management controls (e.g., document analysis, direct observation, sampling, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation.

#### **Test Questions.**

##### **For All Scenarios.**

1. Has the chain of command designated a Mass Transportation Benefit Program Installation POC? [Outside the NCR is defined as the 50 states (exclusive of the area included in the definition of the NCR), the Commonwealth of Puerto Rico,

the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.]

2. Has the name of the primary POC, address, phone and fax number, and email address been forwarded to the HQ Air Force Program Manager [usaf.pentagon.af-a1.mbx.mass-transit-af-outside-the-ncr@mail.mil](mailto:usaf.pentagon.af-a1.mbx.mass-transit-af-outside-the-ncr@mail.mil) and the DOT Air Force Account Manager? Has the name of an alternate POC for the location and the same information been provided to HQAF and DOT?
3. Are the POC and alternate POC knowledgeable of the guidance for the program?
4. Has an EXCEL spreadsheet or other recordkeeping mechanism been prepared and maintained that contains the name of each program participant, the month participation began, the type of transportation benefit requested, the amount requested per month/quarter, and the amount paid per month/quarter? Is the spreadsheet current with program additions and deletions tracked?
5. Is an application form properly completed and on file for each individual requesting the mass transit subsidy? Does the file also contain change request forms and withdrawal forms, as applicable?
6. Are procedures in place to ensure only qualified Air Force employees are receiving the subsidy? [Qualified employees include all Active Duty Air Force military and civilian personnel, non-appropriated fund personnel, National Guard and Army Reserve component personnel on active duty. Contractors are not eligible.] Does the POC contact applicants' supervisors to verify applicant information? Has the installation POC signed the application form to verify eligibility of the applicant?
7. Is a properly completed "Commuter Expenses Calculation Worksheet" on file for each participant, along with any changes? Has the amount of the benefit requested been reviewed to determine whether the request is reasonable? Has the installation POC signed the worksheet to verify the accuracy of the cost estimates?
8. Does payment of the mass transportation subsidy begin after the application has been approved and processed? [The mass transportation benefit is not retroactive. The first step in obtaining the benefit is applying for the benefit.]
9. Is there a process to periodically revalidate employee information to ensure the accuracy of the information? Ensure there has been no name change, member is still currently employed at that location, member continues to use public transportation, member has not deployed.
10. Are procedures in place to ensure that participants who relocate or retire are removed immediately from the spreadsheet of persons eligible for the benefit? For example, does the out processing checklist require employees to notify the POC that they are departing and to return unused vouchers to the POC?

11. Is a third party, e.g., in Resource Management or Personnel, responsible for comparing the distribution list with the payroll or personnel records? [There should be a separation of duties as an internal control to avoid a material weakness in the program.]
12. Do vanpools meet the criteria of "authorized vanpools" as defined in the Internal Revenue Code? [The definition of an authorized vanpool is provided in the Internal Revenue Code 26 U.S.C. 132f.]

**DOT Distribution of Transportation Passes/Vouchers.**

1. Has the distribution list provided by DOT been validated with the POC records?
2. Have any discrepancies been brought to the attention of DOT and HQ AF?

**POC Distribution of Transportation Passes/Vouchers.**

1. Does the POC receive, certify, and sign for the transportation passes/vouchers sent by DOT each month/quarter? Are copies of the receipts on file?
2. Does the POC distribute the transportation passes/vouchers prior to the first week of the month or quarter, as appropriate?
3. Does the POC maintain a copy on file of signed receipts where each participant signed for their transportation passes/vouchers?
4. Does the POC require program participants to show valid government identification cards?
5. Is there a secure location to store transportation passes/vouchers that cannot be distributed because the participant is not available during the normal distribution?
6. Were any undistributed, excess or erroneous transportation passes/vouchers returned to DOT in accordance with the instructions and schedule prescribed by DOT? Does the POC maintain records of the mailing/shipping of transportation passes/vouchers being returned to DOT?

**SF 1164 Reimbursement Process (DOT purchase of transportation passes/vouchers is not available).**

1. Has the POC validated that DOT cannot provide transportation passes/vouchers for the location or transit provider? [If DOT is able to purchase transportation passes/vouchers, SF 1164s may not be used.]
2. Are SF 1164s properly and correctly completed and submitted not more than once each quarter, after the end of each quarter?
3. Is appropriate documentation (copies of tickets or receipts) provided to support the SF 1164?
4. Is the statement “I certify that I purchased this transportation, and I used it during the month solely for the purpose of commuting to and from work” included on the signed SF 1164?
5. If there is no documentation, is the following statement included: “I certify that I am purchasing this transportation without a valid receipt, and reimbursement will be used solely for the purpose of commuting to and from work”?
6. Is the SF 1164 signed and dated in Block 10?
7. Has the POC signed the SF 1164 in Block 8 to document that the employee is a valid participant in the program and that his/her application is on file?
8. Has the accounting citation for the participant’s salary been correctly entered on the SF 1164? [The Mass Transportation Subsidy is a personnel benefit which must be funded from the same appropriation that funds the participant’s salary.]
9. Has the Resource Manager signed the SF 1164 in Block 9 to certify that the request for payment is correct and that the correct accounting classification has been cited?

**Comments.** To make this checklist a better tool for evaluating the Mass Transportation Benefit Program, submit comments to [usaf.pentagon.af-a1.mbx.mass-transit-af-outside-the-ncr@mail.mil](mailto:usaf.pentagon.af-a1.mbx.mass-transit-af-outside-the-ncr@mail.mil) and title the email **Suggested Management Control Evaluation**

**Checklist Changes.** Please make the changes in this document and with highlight or use track changes.