

Summary Objective for Federal Awards	Control Objective	Reporting Recommendation
<b>Fly America Act</b>	To comply with the Fly America Act, which requires the use of a U.S. flag carrier when travel is paid for by federal funds. Exceptions must be documented at the time of booking. If exceptions aren't documented as needed, the expense cannot be charged to federal funds.	Run OBI Travel & Expense Dashboard by Sponsored Funds and: - Expense Type (ex: Airfare) Download to Excel and do VLOOKUP against the list of US carriers If an issue is found Concur, review transaction for items like Operated by US Carrier or allowed by Open Skies)
<b>Fly America: Specific airfare requirements for DoD awards</b>	To comply with the Fly America Act and the terms of Department of Defense (DoD) awards. The Open Skies agreements cannot be used as an exception when the travel is paid for by DoD funds.	Same as "Fly America Act" except run OBI Travel & Expense Dashboard by - DOD Funds And check in Concur for Operated by US Carrier (Open Skies cannot be applied)
<b>Purchase of lowest economy fare</b>	To comply with federal regulations, which stipulate that airfare charges in excess of the lowest economy class fare cannot be charged to federal funds unless an exception is met. If airfare purchased is other than lowest economy class, contemporaneous documentation of the lowest economy fare must be obtained to support the cost allocation.	Run OBI Travel & Expense Dashboard by Sponsored Funds and download to Excel Filter by Class of Service not equal to 'Economy'
<b>Unallowable Costs</b>	To comply with federal regulations, alcohol and related tax and tip cannot be charged to a Federal award.	Run OBI Travel & Expense Dashboard by Sponsored Funds and download to Excel Filter by Expense Type "Other" and look at line item details like Business Purpose Spot check in Concur where needed
<b>Unallowable Costs – Limos</b>	To comply with the University Travel Policy: "Harvard will NOT reimburse for limousine expenses under any circumstances."	Run OBI Travel & Expense Dashboard by Sponsored Funds and download to Excel Filter on Expense Type Ground Transportation OR Search in Business Purpose OR look at other line item details like Amount, Vendor
<b>Local meal restrictions</b>	To comply with federal regulations and in accordance with the Sponsored Expenditures Guidelines, meals in the local environs are rarely allowed to be charged to federal awards but may be charged if related to a formal meeting or conference and must be documented accordingly.	Run OBI Travel & Expense Dashboard by Sponsored Funds and download to Excel Filter on 'City of Purchase' and check for Boston, Cambridge & Somerville
<b>Risk of duplicate payment</b>	To reduce the risk of error and fraud in the form of duplicate payments which could occur when an individual is reimbursed multiple times for the same expense.	Run OBI Travel & Expense Dashboard by Sponsored Funds and download to Excel Look for trends by vendor and amount
<b>Adherence to consistent use of payment method (per diem or actual)</b>	To support compliance with federal regulations and to comply with Appendix G of the University Travel Policy: "Travel expenses that directly support the sponsored project may be charged on an actual expense basis, on a per diem or mileage basis in lieu of actual expenses incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip."	Run OBI Travel & Expense Dashboard by Sponsored Funds and download to Excel Create Pivot Table that looks at Expense Types for Per Diem and if the Report contains other entries for Meals and Lodging
<b>Documentation when allocating an expenditure</b>	To comply with federal regulations which stipulate that expenses that benefit multiple funding sources "can be distributed in proportions that may be approximated using reasonable methods." Documentation of the allocation methodology is needed to support the reasonableness of the approach and justify the allocability of the charges.	Run OBI Travel & Expense Dashboard by Sponsored Funds and download to Excel Filter by lines with less than 100% allocation Confirm reasonable allocation applied across funds
<b>Combining business and personal travel</b>	To comply with IRS regulations around business-related expenses, as described in Appendix E of the University Travel Policy, "Incremental costs that result from combining business and personal activities may not be reimbursed."	Run OBI Travel & Expense Dashboard by Sponsored Funds Spot check as needed