



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

January 26, 2021

OIG-CA-21-014

Robert Fairweather, Acting Director
Office of Management and Budget
725 17th Street, NW
Washington, DC 20503

Mr. Fairweather:

In accordance with the *Government Charge Card Abuse Prevention Act of 2012* (Public Law 112-194) I am providing my report on the progress of implementation of any charge card related audit recommendations issued by my office.

In fiscal year 2018, my office issued one audit report on the Department of the Treasury's (Treasury) charge card use within its Office of Financial Research (OFR) titled: *Treasury OIG Review of the Office of Financial Research's Government Purchase Card Program* (OIG-18-038; February 8, 2018). This report identified two findings related to OFR's purchase cardholders making split purchases and OFR's purchase card files not meeting documentation requirements. As a result, my office made seven recommendations. According to the Joint Audit Management Enterprise System (JAMES) used to track audit recommendations, OFR management reported that it implemented four of the seven recommendations and had planned to fully implement the following three open recommendations:

- when approving duties are transferred from Treasury Departmental Offices to OFR employees in 2018, develop and implement a policy to require OFR approving officials to review purchase card transactions for potential split purchases on a monthly basis;
- ensure a review of purchase cardholders' files to ensure all documents required by policy and procedures are included in the files; and
- develop and implement a policy for storing and maintaining Government purchase card transaction documentation in a centralized location.

We followed up on the status of these recommendations in JAMES and noted that corrective action was taken and the remaining three recommendations were implemented on July 1, 2020.

In addition, during fiscal year 2020, my office conducted a risk assessment of Treasury's charge card and convenience check program for fiscal year 2019. In a September 2020 memorandum, *Risk Assessment of the Department of the Treasury's Charge Card and Convenience Check Program* (OIG-CA-20-032; September 9, 2020), my office reported Treasury's overall risk of illegal, improper, or erroneous purchases and payments as low. However, moderate risks were identified at the component entity level for the Bureau of Engraving and Printing. As a result, my office plans to start an audit of the bureau's charge card activities in fiscal year 2021. A new risk assessment of Treasury's charge card and convenience check program for fiscal year 2020 is currently underway. We will use that risk assessment to make decisions for future audits.

Please note, my office does not have oversight over the Internal Revenue Service and the Troubled Asset Relief Program. Those entities are under the respective jurisdictional oversight of the Treasury Inspector General for Tax Administration and the Special Inspector General for the Troubled Asset Relief Program.

If you have any questions, please contact me at 202-622-1090 or Deborah L. Harker, Assistant Inspector General for Audit, at 202-927-5400.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard K. Delmar". The signature is written in a cursive style with a large initial "R".

Richard K. Delmar
Deputy Inspector General