



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

January 24, 2023

OIG-CA-23-009

The Honorable Shalanda Young, Director
Office of Management and Budget
725 17th Street, NW
Washington, DC 20503

Dear Ms. Young:

In accordance with the *Government Charge Card Abuse Prevention Act of 2012*,¹ I am providing my annual report on the progress of implementation of any charge card related audit recommendations issued by my office. Regarding our oversight of the Gulf Coast Ecosystem Restoration Council's (Council) government charge card program, no charge card related audit findings and recommendations have been issued.

My office conducted a risk assessment of the Council's charge card and convenience check program in fiscal year (FY) 2020. In our September 2020 memorandum, *Risk Assessment of the Gulf Coast Ecosystem Restoration Council's Charge Card and Convenience Check Program* (OIG-CA-20-031; September 2, 2020),² we reported that the risk of illegal, improper, or erroneous purchases and payments in the Council's charge card and convenience check program was low for the third quarter of FY 2018 through the end of FY 2019.

As reported in my prior year letter, my office plans to conduct risk assessments of the Council's charge card and convenience check program on a biennial basis in accordance with the Office of Management and Budget (OMB) Circular No. A-123, Appendix B Revised, *A Risk Management Framework for Government Charge Card Programs*.³ While we planned to perform an assessment in FY 2022, we had to defer work to FY 2023 due to my office's extensive oversight of economic relief programs within the

¹ P.L. 112-194 (October 5, 2012)

² <https://oig.treasury.gov/sites/oig/files/2020-12/OIG-CA-20-031.pdf>

³ Effective August 2019, OMB Circular No. A-123, Appendix B Revised, *A Risk Management Framework for Government Charge Card Programs*, rescinded M-13-21, *Implementation of the Government Charge Card Abuse Prevention Act of 2012* that had required Inspectors General to conduct charge card risk assessments annually.

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Department of the Treasury in response to the Coronavirus Disease 2019. Accordingly, on January 12, 2023, my office initiated a risk assessment of the Council's charge card and convenience check program for the period FY 2021 through FY 2022. The results of this assessment will be included in my next annual letter to OMB regarding charge card related matters.

If you have any questions, please contact me at 202-528-8997 or Deborah L. Harker, Assistant Inspector General for Audit, at 202-486-1420.

Sincerely,

Richard
K. Delmar



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Richard K. Delmar
Acting Inspector General
Department of the Treasury