



At a Glance

Why We Did This Project

The Office of Inspector General (OIG) performed this risk assessment of the U.S. Chemical Safety and Hazard Investigation Board's (CSB's) purchase card use during fiscal year (FY) 2017, as required by the Government Charge Card Abuse Prevention Act of 2012. The act requires the Inspector General of each agency to conduct periodic assessments of the agency's purchase card or convenience check program to analyze the risks of illegal, improper or erroneous purchases.

In FY 2017, we conducted a risk assessment of the CSB's purchase card program (EPA OIG Report No. [17-P-0303](#), July 5, 2017). Our FY 2017 risk assessment found that the CSB made improvements to its internal controls, and we determined that the program was at low risk for illegal, improper or erroneous purchases and payments. As a result, we conducted another risk assessment—not an audit—in FY 2018.

This report addresses the following CSB goal:

- *Create and maintain an engaged, high-performing workforce.*

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CSB Purchase Card Program at Low Risk for Unauthorized Purchases

What We Found

The CSB purchase card program is at low risk for unauthorized purchases. We found, with one exception, that the CSB complied with applicable plans and guidance. The CSB should continue to follow the requirements set forth in its *Charge Card Management Plan* and in Office of Management and Budget guidance governing agency purchase cards.

The CSB's purchase card program, through which the agency spent \$321,241 in FY 2017, is at low risk for unauthorized purchases.

We reviewed a sample of 18 purchase card and two convenience check transactions and found that 17 of the purchase card and both of the convenience check transactions were legitimate. In one instance, CSB personnel identified a transaction made by an outside party as fraudulent, took proper steps to reverse the charge, and closed the associated charge card.

As part of our current risk assessment, we followed up on an issue that we identified in our FY 2017 risk assessment: split transactions. We reviewed FY 2017 transactions to determine whether any were split transactions, and we found none. We also confirmed that the CSB addressed the one recommendation we made in our FY 2017 report.

Based on our risk assessment, we make no recommendations in this report.