



# 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) 2018, 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 2018, we conducted a risk assessment of the CSB's purchase card program (OIG Report No. [18-P-0218](#), issued July 3, 2018). The risk assessment, covering FY 2017, found that the program continues to be at low risk for unauthorized purchases. The CSB complied with applicable plans and guidance. Based on last year's results, we conducted this FY 2018 risk assessment.

## 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 During Fiscal Year 2018***

### What We Found

The CSB purchase card program is at low risk for unauthorized purchases. 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 \$326,859 in FY 2018, is at low risk for unauthorized purchases.**

We reviewed a sample of 26 purchase card transactions and one convenience check transaction and found that all were legitimate and adequately supported.

During our work, we noted that in May 2018 the CSB increased its micro-purchase threshold, as allowed by statute, to \$10,000. While we did not identify an audit finding related to the CSB's use of the increased limit, we advised the CSB to update Board Order 24 to reflect that policy change. Also during May 2018, there was discussion internally within the CSB about revising Board Order 24 to reflect the increased threshold. As of July 2019, the CSB still had not revised that Board Order. The CSB indicated it plans to update the Board Order by September 1, 2019.

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