



# At a Glance

## Why We Did This Project

The Government Charge Card Abuse Prevention Act of 2012 requires the Inspector General of each executive agency with more than \$10 million in travel card spending to conduct periodic audits or reviews of travel card programs to analyze risks of illegal, improper or erroneous purchases and payments.

Our risk assessment objective was to analyze risks of illegal, improper or erroneous purchases and payments within the U.S. Environmental Protection Agency's (EPA's) travel card program.

### This report addresses the following:

- *Operating efficiently and effectively.*

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List of [OIG reports](#).

## ***Risk Assessment Determines that Travel Card Program Merits an Audit Next Year Because Internal Controls Not Adequate***

### What We Found

We assessed that the risk of illegal, improper and erroneous purchases for the EPA's travel card program is high enough to warrant an audit because oversight internal controls were not established and put in place after the transition to SmartPay3 on November 30, 2018.

**Our assessment determined that the risk for the EPA's travel card program is high enough to warrant an audit.**

The EPA obtains commercial travel card services from a contractor bank under the U.S. General Services Administration's SmartPay® Master Contract. On November 30, 2018, the General Services Administration and the EPA transitioned from the SmartPay2 to SmartPay3 contract. All EPA travel cards were transitioned from JP Morgan Chase bank to Citibank as of that date.

We learned that Citibank's online system was not working as intended several months after the official transition on November 30, 2018. We tested transactions between October 1, 2018, through February 28, 2019. This time period included the transition from JP Morgan Chase to Citibank and the government shutdown. We observed several anomalies in the reports for the 5 months reviewed:

- Two of the 10 employees tested on the separated employee list were included on the EPA travel cardholder list.
- Transaction expenses for two of the 10 employees tested did not match the Citibank records.
- The second quarter statistical report to the Office of Management and Budget was blank for both active and new accounts.
- The Total Credit Remaining Report was not available.

Our report contains no recommendations. However, based on our results, we will conduct an audit of the EPA's travel card program in fiscal year 2020.

The EPA said it corrected several of the issues we noted in the third quarter of fiscal year 2019. We will verify whether the corrections were made as part of our fiscal year 2020 audit.