



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

December 20, 2019

MEMORANDUM

SUBJECT: Notification of Audit:
Travel Card Program Audit
Project No. OA&E-FY20-0097

FROM: Khadija Walker, Director
Contracts and Assistance Agreements Directorate
Office of Audit and Evaluation

A handwritten signature in blue ink, appearing to read "Khadija Walker", is written over a light blue oval background.

TO: David Bloom, Acting Chief Financial Officer

The Office of Inspector General (OIG) for the U.S. Environmental Protection Agency (EPA) plans to begin fieldwork on an audit of the EPA's travel card program. This audit is a follow-up to OIG Report No. 19-P-0307, *Risk Assessment Determines That Travel Card Program Merits an Audit Next Year Because Internal Controls Not Adequate*, issued September 19, 2019.

The OIG's objectives are to (1) evaluate the EPA's internal controls over travel cards and (2) determine the risk of illegal, improper or erroneous use of travel cards. The OIG plans to conduct work within the Office of the Chief Financial Officer at the EPA's Cincinnati travel center. Applicable generally accepted government auditing standards will be used in conducting our audit. The anticipated benefits of this audit are improved business practices and accountability.

We will contact you to arrange a mutually agreeable time to discuss our objectives. We would also be particularly interested in any areas of concern that you may have. We will answer any of your questions about the audit process, reporting procedures, methods used to gather and analyze data, and what we should expect of each other during the audit. Throughout the audit, we will provide updates on a regular basis through a monthly meeting or via email, phone or video conference.

To expedite our audit, please be ready to provide the following information at the entrance conference:

- Identification of any investigations or legal proceedings that are in process or significant to the audit objectives.
- Current list of agency personnel within the Office of the Chief Financial Officer and regional offices who have roles pertaining to the travel card program.
- Most recent ad hoc and standard reports used to manage travel cards.
- Master list of current EPA employee cardholders and the limitations on amounts authorized.
- Master list of all EPA employees whose employment with the EPA ended in fiscal years 2017 through 2019.
- Read access to the travel systems used by the EPA—specifically, Citibank's CitiManager and SAP's Concur—for Khadija Walker, Madeline Mullen and Myka Bailey-Sparrow.

We respectfully note that the OIG is authorized by the Inspector General Act of 1978, as amended, to have timely access to personnel and all materials necessary to complete its objectives. We will request that you resolve the situation if an agency employee or contractor refuses to provide requested records to the OIG or otherwise fails to cooperate with the OIG. We may report unresolved access matters to the Administrator and include the incident in the *Semiannual Report to Congress*.

I will supervise the audit, and the Project Manager will be Madeline Mullen. Any information related to the project should be addressed to me at (312) 886-3106 or walker.khadija@epa.gov, or Madeline Mullen at (206) 553-4032 or mullen.madeline@epa.gov.

cc: Henry Darwin, Assistant Deputy Administrator
Doug Benevento, Associate Deputy Administrator
Ryan Jackson, Chief of Staff
Michael Molina, Deputy Chief of Staff
Kevin DeBell, Acting Deputy Chief of Staff
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