



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

OFFICE OF  
INSPECTOR GENERAL

April 20, 2020

**MEMORANDUM**

**SUBJECT:** Notification of Audit:  
Purchase Card and Convenience Check Audit  
Project No. OA&E FY20-0178

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

**TO:** Donna Vizian, Principal Deputy Assistant Administrator  
Office of Mission Support

A handwritten signature in blue ink, appearing to read "Khadija Walker", enclosed in a blue oval.

The Office of Inspector General for the U.S. Environmental Protection Agency plans to begin an audit of the EPA's purchase card and convenience check program. According to the requirements outlined in the Government Purchase Card Abuse Prevention Act of 2012, the inspector general is to conduct periodic assessments of the agency purchase card and convenience check programs to identify and analyze risks of illegal, improper, or erroneous purchases and payments. This project is included in our Fiscal Year 2020 Annual Plan and is also the result of OIG Report No. [20-P-0006](#), *EPA's Purchase Card and Convenience Check Program Merits an Audit in Fiscal Year 2020*, dated October 18, 2019.

The OIG's objective is to determine whether the EPA's internal controls over its purchase card and convenience check program are adequate to prevent and detect illegal, improper, and erroneous purchases. The OIG plans to conduct work with the Office of Acquisition Solutions within the Office of Mission Support. The OIG plans to conduct its work remotely. Applicable generally accepted government auditing standards will be used in conducting our audit. The anticipated benefits of this audit are to determine the effectiveness of the EPA's oversight and management of the purchase card and convenience check program.

We will contact your audit liaison to arrange a mutually agreeable time to meet with your staff to discuss our objective and the purpose of our audit. 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 course of the audit. Throughout the audit, we will provide updates on a regular basis.

Please provide the following information to the OIG before or at the entrance conference:

1. Read access to CitiManager.
2. Any investigations or legal proceedings that are in process and are significant to the audit objective.
3. Copies of any new or revised policies and procedures for the use of the purchase cards issued in the last year.
4. Any new guidance regarding penalties for noncompliance or the process for suspending cardholder privileges.
5. A list of Agency personnel managing the purchase card and convenience check program for programs and regional offices in FY 2020.
6. The latest EPA quarterly report to the Office of Management and Budget on purchase card violations.
7. Three separate lists of approving officials, authorized cardholders, and convenience check writers, including monthly limits and status in FY 2020.
8. A master list of all EPA employees whose employment with the EPA ended in FY 2019 and the first quarter of FY 2020.
9. A current list of blocked merchant category codes.
10. List of recent internal controls implemented in the last year to prevent or identify improper purchases.

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 materials 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 this audit, and the project manager will be Catherine B. Allen. Any questions related to the project should be addressed to me at (312) 886-3106 or [walker.khadija@epa.gov](mailto:walker.khadija@epa.gov), or Catherine B. Allen at (919) 541-9779 or [allen.catherineb@epa.gov](mailto:allen.catherineb@epa.gov).

cc: Henry Darwin, Assistant Deputy Administrator  
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