



At a Glance

Why We Did This Review

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) 2016, 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 program or convenience check programs to analyze the risks of illegal, improper or erroneous purchases.

In FY 2016, the OIG conducted an audit of CSB's purchase card program, and, based on improvements to its internal controls, we determined that CSB's program was at low risk for illegal, improper or erroneous purchases and payments. As a result, we conducted a risk assessment in FY 2017, which provided the data for this report.

This report addresses the following CSB goal:

- *Preserve the public trust by maintaining and improving organizational excellence.*

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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. The CSB should continue to follow the regulations set forth in its Charge Card Management Plan and Office of Management and Budget's guidance governing agency purchase cards. Our review of nine sampled transactions found the transactions to be legitimate and that CSB complied with applicable plans and guidance.

CSB's purchase card program, for which it spent \$238,390 in FY 2016, is at low risk for unauthorized purchases.

However, the CSB FY 2016 Account Activity Report that CSB originally provided to the OIG was inaccurate. The CSB purchase card transaction records are maintained by the U.S. Department of the Treasury's Bureau of the Fiscal Service (BFS). BFS inadvertently excluded identical purchase transactions made to the same vendor on the same day for the same dollar amount when it provided the report to CSB. Identical purchase transactions signify possible unallowed split transactions, which occur when an agency splits the costs of purchases into separate transactions to avoid exceeding acquisition thresholds.

Upon learning of its error, BFS generated an accurate report, which CSB provided to the OIG. The updated report contained an additional 26 transactions, which were identical to ones previously listed. These 26 possible split transactions totaled \$14,942, bringing the total number and cost of the report's transactions to 561 and \$238,390. We reviewed the transactions in the new report and did not identify any split transactions.

Recommendation and Planned Agency Actions

We recommend that CSB review and reconcile BFS Account Activity Report transaction counts and totals to the purchase card records maintained by CSB in its financial system before providing these reports to the OIG. CSB concurred with this recommendation and plans to complete the corrective action during the FY 2018 risk assessment. The recommendation is therefore resolved with corrective action pending.