



At a Glance

The CSB Needs to Improve Controls over Its Charge Card Program and Comply with Federal Requirements

Why We Did This Audit

To accomplish this objective:

The U.S. Environmental Protection Agency Office of Inspector General conducted this audit, pursuant to the Government Charge Card Abuse Prevention Act of 2012, to assess the effectiveness of the U.S. Chemical Safety and Hazard Investigation Board's oversight of its fiscal year 2022 charge card program and the risk of any illegal, improper, or erroneous purchases and payments.

On August 27, 2019, the Office of Management and Budget revised its Circular A-123, Appendix B, to consolidate governmentwide charge card program management requirements. Appendix B also establishes standard minimum requirements and best practices for government charge card programs.

The Government Charge Card Abuse Prevention Act of 2012 requires each agency's OIG to conduct periodic assessments of the agency charge card program to identify and analyze risks of illegal, improper, or erroneous purchases and payments.

In fiscal year 2022, the CSB made 283 charge card transactions amounting to more than \$333,000.

To support this CSB mission-related effort:

- *Creating and maintaining an engaged, high-performing workforce.*

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What We Found

While we determined that the CSB's risk for illegal, improper, or erroneous purchases and payments is low, we identified deficiencies the CSB needs to address to ensure that it meets the requirements outlined in Appendix B, "A Risk Management Framework for Government Charge Card Programs," to Office of Management and Budget, or OMB, Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*.

In fiscal year 2022, the CSB did not (1) adequately address the required elements in its charge card management plan and risk profile, (2) have guidance regarding charge cardholders' use of third-party payment providers, (3) monitor whether charge card program staff completed all required training and whether completions were timely, and (4) provide charge card program staff its written guidance addressing charge card sales tax and all necessary file documentation until FY 2023.

Also, in FY 2022, the CSB had an interagency agreement with the Department of the Treasury's Bureau of the Fiscal Service, or BFS, to support its procurement and financial-management services for charge cards. The CSB's charge card management plan states that the CSB follows the BFS's guidance; however, the OMB requires agencies to establish and monitor controls to provide assurance of proper charge card use. The CSB inappropriately relied on the BFS for certain charge card program operations; as a result, it missed training deadlines and did not meet requirements contained in OMB Circular A-123, Appendix B. Further, written guidance that the CSB issued in FY 2023 for its charge card program did not address the charge card management plan, risk profile, or other areas that need improvement, which demonstrates the CSB's insufficient oversight. If the CSB does not improve its efforts to meet Appendix B requirements, deficiencies in its operations and noncompliance with program requirements could increase the CSB's risk for unauthorized purchases and improper payments.

If the CSB does not improve its efforts to meet the charge card program requirements, it could lead to deficiencies in the CSB's charge card operations and continued noncompliance with program requirements.

Recommendations and Planned Agency Corrective Actions

We recommend that the CSB chairperson ensure that the CSB update its charge card management plan and risk profile to include all the required elements; update its *CSB Government Purchase Card Guidance*, dated October 2022, to include instructions for using third-party payment providers and requirements for monitoring the completion of all required charge card training courses; and require training on and compliance with its updated guidance to ensure that the CSB complies with Appendix B to OMB Circular A-123.

The CSB agreed with our four recommendations. For Recommendations 1 through 4 the CSB provided us with supporting documentation to complete its corrective actions; therefore, we consider the recommendations resolved and corrective actions complete.