



PERFORMANCE AUDIT REPORT ON THE EEOC CHARGE CARD PROGRAM

U.S. EQUAL EMPLOYMENT
OPPORTUNITY COMMISSION
WASHINGTON, D.C.

FISCAL YEARS ENDING
SEPTEMBER 30, 2018 AND 2017

Presented by: Harper, Rains, Knight & Company, P.A.
700 12th Street NW, Suite 700
Washington, DC 20005
202-558-5162
www.hrkcpa.com

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Harper, Rains, Knight & Company

Milton A. Mayo, Jr.
Inspector General
U.S. Equal Employment Opportunity Commission
131 M Street, NE
Washington, D.C. 20507

Independent Auditors' Report on the EEOC Charge Card Program

We were engaged by the U.S. Equal Employment Opportunity Commission ("EEOC"), Office of Inspector General ("OIG"), to conduct a performance audit of the EEOC charge card program, which includes both purchase and travel cards. EEOC uses purchase cards to reduce the administrative cost of processing small dollar purchases and travel cards to reduce the cost of official travel and for the convenience of the traveler.

Purchase and travel cards are high risks for fraud, waste, abuse, and misuse. Accordingly, if the internal controls governing EEOC's purchase and travel card programs are not sufficient, properly designed, and fully implemented, EEOC will not be able to detect and prevent fraudulent purchases or other improper uses and abuses of the cards.

Our performance audit objectives over the charge card program, which has been requested by EEOC, were:

- (1) To determine whether internal controls are in place to detect and prevent fraud, waste, abuse and misuse in the EEOC charge card program.
- (2) To evaluate the effectiveness of the processes and procedures over the EEOC charge card program. Specifically, determine if procedures for issuing charge cards/convenience checks, monitoring the use of the charge cards/convenience checks, and providing training to employees having responsibilities for charge cards/convenience checks are adequate.
- (3) To determine if the EEOC charge card/convenience check program is operating in compliance with laws and regulations.
- (4) To determine if charge card transactions are valid and approved by the appropriate officials.

To perform our audit, we interviewed personnel within EEOC's Office of the Chief Financial Officer (OCFO). We reviewed the existing EEOC charge card directives, guidance issued by regulatory agencies, and charge card data supplied by EEOC's third party service providers. We selected samples of the agency's controls over both the issuance and closing of purchase and travel

Certified Public Accountants • Consultants • hrkcpa.com

1052 Highland Colony Parkway, Suite 100
Ridgeland, MS 39157
p: 601-605-0722 • f: 601-605-0733

700 12th Street NW, Suite 700
Washington, DC 20005
p: 202-558-5162 • f: 601-605-0733

cardholder accounts. We selected a statistical sample of charge card activity made during fiscal years (FY) 2017 and 2018 to conduct control and substantive tests over the EEOC charge card program. Further background information appears in Appendix A. Our complete scope, methodology, and criteria are contained in Appendix B.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Results in Brief

The EEOC charge card program had previously been audited in FY 2012, which covered activity in FY 2011 and 2012. The previous audit resulted in ten (10) recommendations to improve the management of the charge card program and nine (9) findings. We found that EEOC has made significant improvements to the internal controls and management of the charge card program since that report was issued.

We found that EEOC has properly designed their internal controls over its charge card program to detect and prevent fraud, waste, abuse and misuse, which addressed two findings from the previous audit.

We found the greatest improvement by EEOC occurred over the effectiveness of the internal control environment. The previous audit report identified seven (7) deficiencies in this area. We found that EEOC had addressed all of the previous findings, with the exception of their oversight and monitoring of the cardholder account closure procedures. We issued one (1) Notice of Findings and Recommendations (NFR) to EEOC over the identified deficiencies.

We found the EEOC charge card program to be in substantial compliance with laws and regulations, specifically Office of Management and Budget (OMB) Circular A-123, Appendix B, *Improving the Management of Government Charge Card Programs*.

Finally, we found, through our substantive sampling procedures, no exception over the validity and approval of charge card transactions. EEOC made the most significant improvement in this area from the prior audit report.

Results

Objective 1 — To determine whether internal controls are in place to detect and prevent fraud, waste, abuse and misuse in the EEOC's charge card program.

The charge card program is the responsibility of the OCFO. Within the OCFO the travel card program is the responsibility of the Finance and Systems Services Division (FSSD), and the purchase card program is the responsibility of the Acquisition Services Division (ASD). EEOC defines its internal controls for its charge card programs in the form of Directives Number 360.003 and 345.001, *Commercial Purchase Charge Card Program Practical User's Guide* and *Travel and Transportation Administrative Policies & Procedures Manual*, respectively. We performed walkthroughs with EEOC personnel in both FSSD and ASD to gain an understanding of the controls documented in the respective directives.

To determine if the internal controls and processes documented in the directives were designed appropriately to meet the requirements of OMB A-123, Appendix B, we developed a crosswalk between the requirements from OMB and the internal control policies and procedures documented in the EEOC directives. Based on our audit procedures, we determined that the internal controls documented in the EEOC directives are designed properly, to detect and prevent fraud, waste, abuse, and misuse in the EEOC charge card program.

Objective 2 — To evaluate the effectiveness of the processes and procedures over EEOC's charge card program. Specifically, determine if procedures for issuing purchase cards/convenience checks, monitoring the use of the charge cards/convenience checks, and providing training to employees having responsibilities for charge cards/convenience checks are adequate.

The OCFO is responsible for the implementation, operating effectiveness, and monitoring of the internal control environment it has designed in Directives Number 360.003 and 345.001.

We tested the implementation, operating effectiveness, and monitoring of the controls by first identifying the key controls in the directives to meet the objectives of this performance audit. We designed procedures to test the operating effectiveness of the controls.

In order to determine if EEOC is issuing travel and charge cards in accordance with its directives, we obtained the universe of travel and purchase cards issued in FY 2017 and 2018. This universe consisted of one hundred eighty-three (183) newly issued charge cards. We haphazardly selected a sample of eighteen (18) accounts, nine (9) travel and nine (9) purchase cards opened in our testing period.

For travel cards, we verified that prior to issuing the travel card the card applicant had completed the travel charge card application, successfully completed the GSA online training, had a favorable credit score, and completed the employee acknowledgement form. No exceptions were identified as a result of our testwork.

For purchase cards, we verified that prior to issuing the purchase card, the card applicant had completed the Citibank government purchase card set-up form and successfully completed the GSA SmartPay purchase cardholder training. No exceptions were identified as a result of our testwork.

We verified the OCFO is monitoring the use of charge cards, in accordance with their directives. We haphazardly selected four (4) months of the "Purchase Card Monthly Management Review" performed by the OCFO. No exceptions were identified as a result of our testwork.

In order to determine if EEOC is closing travel and charge cards in accordance with its directives, we obtained the universe of travel and purchase cards issued in FY 2017 and 2018. This universe consisted of one hundred fifty-nine (159) closed charge cards. We haphazardly selected a sample of eighteen (18) accounts, nine (9) travel and nine (9) purchase cards closed in our testing period. We found exceptions with seventeen (17) of the eighteen (18) sample items.

For travel cards, we verified that the travel card was marked as surrendered on the EEOC and Contractor Employee Clearance Record forms, that the travel card was disabled in a timely manner, and that no transaction activity occurred after the account closing. EEOC could not provide audit evidence for six (6) of the requested samples and for two (2) of the samples, the provided Clearance Record forms did not indicate that the travel card had been surrendered at separation. Our testing found that no transaction occurred after account closings.

For purchase cards, we verified that the travel card was marked as surrendered on the EEOC and Contractor Employee Clearance Record forms, that the purchase card was disabled in a timely manner, and that no transaction activity occurred after the account closing. EEOC could not provide audit evidence for nine (9) of the requested sample items. Our testing found that no transaction occurred after account closings.

We considered the above to be a deficiency in the operating effectiveness of the charge card program.

Finding No 1: Lack of oversight and monitoring procedures related to cardholder account closure procedures.

This deficiency was caused by EEOC not documenting, monitoring, or enforcing the proper controls to support charge card recovery and documentation when an account is closed. This deficiency could lead to a failure to detect and prevent fraud, waste, abuse, and misuse in EEOC's charge card programs. The Notice of Finding and Recommendation, including Management's response can be found at Appendix D.

Objective 3 — To determine if the EEOC's charge card/convenience check program is operating in compliance with laws and regulations.

The OCFO has overall responsibility for compliance with laws and regulations covering the EEOC charge card program.

In order to determine if the EEOC's charge card program is in compliance with laws and regulations, we first made inquiries with OCFO personnel and obtained the EEOC Directives covering the charge card program, Directives Number 360.003 and 345.001. We then identified the following applicable Federal law and regulations for the management and oversight of charge card programs:

- Government Charge Card Abuse Prevention Act of 2012 (Public Law 112-194);
- Office of Management and Budget (OMB) Memorandum M-13-12 *Implementation of the Government Charge Card Abuse Prevention Act of 2012*;
- OMB Circular No. A-123, Appendix B, *Improving Management of Government Charge Card Programs*, Revised January 15, 2009.

Using the above EEOC directives and the applicable Federal laws and regulations, we compared the requirements found in the laws and regulations to the EEOC Directives. Our tests for compliance with the applicable provisions of laws and regulations disclosed no instances of noncompliance for the periods covered by our performance audit.

Objective 4 — To determine if charge card transactions are valid and approved by the appropriate officials.

EEOC management has responsibility to ensure charge card transaction are valid and properly approved.

To test the validity of the charge card transactions, we selected a random sample of forty-five (45) transactions from the travel and purchase card populations from FY 2017 and 2018. For purchase cards, we performed the following procedures:

- Traced amounts to supporting invoices;
- Verified funds had been obligated for purchase;
- Verified payments agreed to obligating documents and invoice(s);
- Traced amounts to the receiving report;
- Verified the transaction dates agree;
- Verified the Contracting Officer signed the purchase order for all purchase over the micro-purchase levels at HQ and the District Director signed the purchase order for all purchase over the micro-purchase levels for the field offices;
- Verified the Merchant Category Code (MCC) is allowable.

No exceptions were identified as a result of our testwork.

For travel cards we performed the following procedures:

- Verified the transaction is supported by a valid invoice, where applicable;
- Verified the transaction is supported by a Travel Authorization in E2 that is approved by the Administrative Officer/District Resources Manager (AO/DRM), then approved by the Office Director;
- Verified the payment agrees to the Travel Authorization, Travel Voucher, and invoice;
- Verified the transaction dates agree;
- Verified the MCC is allowable.

No exceptions were identified as a result of our testwork.

Recommendations

We recommend that the Office of the Chief Financial Officer of the U.S. Equal Employment Opportunity Commission enhance the documentation, monitoring, and enforcement of its controls over the closure of charge card accounts.

- For purchase cards, the Administrative Officer (AO) or District Resources Manager (DRM) should maintain documentation of all account closures electronically or in hard copy. Documentation should include evidence of the name of the AO or DRM who received the employee's charge card, the date the card was turned in, the date the card was physically destroyed, and the date that account closure was confirmed by the Charge Card Vendor. The policy or procedure should include monitoring by the Agency/Organization Program Coordinator (A/OPC) and/or Agency Alternative/Organization Program Coordinator (AA/OPC) and appropriate disciplinary actions for non-compliance.
- For travel cards, the Charge Card Program Manager (CCPM) should maintain documentation of all account closures electronically or in hard copy. Documentation should include evidence of the name of the immediate supervisor and/or servicing personnel officer who received the employee's charge card, the date the card was turned in, the date the card was cut in half, and the date that account closure was confirmed by the Charge Card Vendor. The policy or procedure should include monitoring by the CCPM and appropriate disciplinary actions for non-compliance.

Managements' Response

Generally speaking, the Office of the CFO concurs with the Notice of Findings and Recommendations (NFR) – CC-2018-1, as a result of the FY 2018 Charge Card Performance Audit.

- For purchase cards, to strengthen controls, a memo will be sent to all offices to reiterate the importance that the AO or DRM should maintain documentation of all account closures electronically or in hard copy and retain detail evidence/actions of all account closures. The EEOC internal transactional requests/actions will be documented in writing, and account closure status report will be generated internally and reconciled with CITIBANK on a routine/periodic basis. The policy and procedure will be revised to include monitoring by the A/OPC and/or AA/OPC.

- For travel cards, to strengthen controls, a memo will be sent to all offices to reiterate the importance of following EEOC policy/procedures in retaining sufficient supporting documentation to provide evidence of all travel card account closures. The policy/procedure will be updated to include proper monitoring by the travel card program coordinator of all account closure by reviewing and reconciling on a routine/periodic basis CITIBANK "Closed Individual travel card" reports against with internally EEOC generated reports.

Auditors' Consideration of Management's Response

EEOC management concurred with our recommendations; however, we have not performed any audit procedures over their response and therefore cannot verify the corrective actions have been implemented and are operating effectively.

We appreciate the cooperation and courtesies that EEOC personnel extended to us during the execution of this performance audit.

This report is intended solely for the information and use of EEOC and the EEOC Office of Inspector General and is not intended to be and should not be used by anyone other than these specified parties.

Harper, Raino, Knight & Company, P.A.

May 22, 2019

Appendices

Background

A U.S. government purchase card is an internationally accepted credit card issued by individual contractors and available to personnel in all federal agencies under a single General Services Administration (GSA) contract. The purpose of Charge Card Programs is to minimize the paperwork needed to make purchases with proper authorization.

The Office of Management and Budget (OMB) Circular No. A-123, Appendix B, *Improving the Management of Government Charge Card Programs*, Revised January 15, 2009, sets forth policies and procedures Federal agencies should use to maintain internal controls that reduce the risk of fraud, waste, and error in Government charge card programs. Management's understanding of internal controls is essential in ensuring accountability at all levels of charge card use.

Charge cards allow the same individual to order, pay for, and receive goods and services. Purchase and travel cards are at a high risk for misuse, fraud, waste, and abuse. Accordingly, if the internal controls governing the Equal Employment Opportunity Commission's (EEOC) purchase and travel card programs are not sufficient, properly designed, and fully implemented, EEOC will not be able to detect and prevent fraudulent purchases or other improper use of the cards.

The Office of the Chief Financial Officer (OCFO) at EEOC has responsibility for overall management of the commercial charge card program. Within the OCFO the travel card program is the responsibility of the Finance and Systems Services Division (FSSD) and the purchase card program is the responsibility of the Acquisition Services Division (ASD). EEOC defines its internal controls for its charge card programs in the form of Directives Number 360.003 and 345.001, *Commercial Purchase Charge Card Program Practical User's Guide* and *Travel and Transportation Administrative Policies & Procedures Manual*, respectively. Included in the user's guide are responsibilities for individuals and EEOC offices, guidance on authorized use of the purchase card, purchase limits, reconciliation and payments and training requirements for those involved with the use of the agency's purchase card.

Key roles within the EEOC's purchase card program include the Charge Card Program Manager (CCPM), Agency/Organization Program Coordinator (A/OPC), Approving Officials (AO), and Cardholders. The CCPM is responsible for the day to day oversight and administration of travel card operations within the agency. This includes help with setting up accounts, serving as a liaison between the cardholder and charge card contractor, auditing accounts as required, and keeping necessary account information current. The A/OPC oversees the charge card program for his or her Agency/Organization, establishes guidelines, is the focal point for establishing and maintaining accounts, and is the person responsible for issuance and destruction of travel cards. AOs are usually the office director or supervisor designated to approve charge card transactions, monitor charge card activity in an organization, and certify the invoice for payment for the charge card services. Each cardholder is assigned an approving official who will review cardholder transactions to ensure that the purchases are valid and allowable.

Travel cards can either be an individually billed account (IBA) or a centrally billed account (CBA). The IBA accounts are issued to individual cardholders and may only be used by the named employee. These travel card accounts are the responsibility of the named card holder to remit payment to Citibank in full within 30 days. The named cardholder is liable for all charges incurred, regardless of whether they exceeded the amount they are entitled to be reimbursed. The CBA accounts are issued to an organization and are used for employees who do not have a government issued travel card.

Purchase cards are issued to a responsible employee as designated by the appropriate director in the EEOC headquarters, district or field office(s), or other management official who has budget control and responsibilities. Purchase cards, while issued to a named cardholder, are a delegation of EEOC's procurement authority. Purchase cards are intended to be used as the purchasing vehicle for micro-purchases and as a payment for contracts above the micro-purchase threshold up to \$25,000. The cardholder's delegation of procurement authority authorizes them to make purchases up to \$3,500 for supplies and \$2,500 for services. For purchases exceeding the delegated authority requires an additional signature of the Contracting Officer or delegated District Director.

Convenience checks are payment instruments drawn on the purchase card account. Convenience checks may be written only to vendors who do not accept the purchase charge cards, for emergency incident response, or for other Commission approved purposes that comply with Public Law 104-134, the Debt Collection Improvement Act of 1996.

Objective, Scope, Methodology, and Criteria

Objectives

The audit objectives were as follows:

- (1) To determine whether internal controls are in place to detect and prevent fraud, waste, abuse and misuse in the EEOC's purchase card program.
- (2) To evaluate the effectiveness of the processes and procedures over EEOC's purchase card program. Specifically, determine if procedures for issuing purchase cards/convenience checks, monitoring the use of the purchase cards/convenience checks, and providing training to employees having responsibilities for purchase cards/convenience checks are adequate.
- (3) To determine if the EEOC's purchase card/convenience check program is operating in compliance with laws and regulations.
- (4) To determine if charge card transactions are valid and approved by the appropriate officials.

Scope

The scope of this audit covered testing of all charge card program transactions covering the fiscal years (FY 2017 – FY 2018).

Our performance audit was not designed to, and we did not, perform a financial audit of the amounts obligated or expended by EEOC.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). GAGAS consists of the professional standards and guidance contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Methodology

We conducted interviews and process walkthroughs with officials at EEOC and within the OCFO organization to understand the internal controls, processes, systems, and procedures used to manage the agency's charge card program.

We selected samples of the agency's controls over the issuance of purchase and travel accounts and closing of cardholder accounts at separation. Sample items were tested for compliance with EEOC policies and procedures as well as compliance with the requirements of OMB Circular A-123, Appendix B.

We selected samples of purchase and travel card transactions during FY 2017 and 2018. Testing performed over the sample included verification of: transaction support, transaction approval, allowable MCC codes, evidence to support amounts were available prior to purchase, appropriate purchases for government use, dispute of unauthorized charges, purchases were from the required sources of supply and service, cardholder not splitting purchases, and balances paid timely.

Criteria

We used the following to perform the audit:

- GAO *Government Auditing Standards*, 2011 Revision
 - Chapter 6: Field Work Standards for Performance Audits
 - Chapter 7: Reporting Standards for Performance Audits
- GAO Standards for Internal Control in the Federal Government, September 2014
- Government Charge Card Abuse Prevention Act of 2012 (Public Law 112-194);
- Office of Management and Budget (OMB) Memorandum M-13-12 *Implementation of the Government Charge Card Abuse Prevention Act of 2012*;
- OMB Circular A-123, Appendix B *Improving the Management of Government Charge Card Programs*, Revised January 15, 2009
- Treasury Financial Manual, Vol.1, Part 4, Section 4525
- 31 U.S.C. §§ 3321, 3322, 3327, 3335, 3901
- Public Law 112-194

Acronyms and Abbreviations

<i>AO</i>	<i>Approving Official</i>
<i>A/OPC</i>	<i>Agency/Organization Program Coordinator</i>
<i>AA/OPC</i>	<i>Agency Alternative/Organization Program Coordinator</i>
<i>ASD</i>	<i>Acquisition Services Division</i>
<i>CCPM</i>	<i>Charge Card Program Manager</i>
<i>CPA</i>	<i>Certified Public Accountant</i>
<i>DRM</i>	<i>District Resources Manager</i>
<i>EEOC</i>	<i>Equal Employment Opportunity Commission</i>
<i>FY</i>	<i>Fiscal Year</i>
<i>GAGAS</i>	<i>Generally Accepted Government Auditing Standards</i>
<i>GAO</i>	<i>U.S. Government Accountability Office</i>
<i>GSA</i>	<i>General Services Administration</i>
<i>MCC</i>	<i>Merchant Category Code</i>
<i>OCFO</i>	<i>Office of Chief Financial Officer</i>
<i>OIG</i>	<i>Office of Inspector General</i>
<i>OMB</i>	<i>Office of Management and Budget</i>
<i>P.A.</i>	<i>Professional Association</i>
<i>U.S.C.</i>	<i>United States Code</i>

Equal Employment Opportunity Commission Response

Notice of Findings and Recommendations
Cardholder Account Closure Procedures
U.S. EEOC - Charge Card Performance Audit

Condition:

We tested a sample of eighteen (18) Charge Card account closings, nine (9) each of Purchase and Travel cards, the purpose of which was to determine that charge cards were surrendered to the agency upon account closing and that charge card accounts were disabled, in accordance with EEOC Directives and Federal guidance. We identified the following discrepancies:

Travel Cards (Attachment 1):

- EEOC could not provide any audit evidence to support one (1) agency issued Government Travel Card that was closed.
- EEOC could not provide audit evidence to support five (5) agency issued Government Travel Cards that were closed for employees that are still currently employed with EEOC.
- Two (2) EEOC Form 470, EEOC and Contractor Employee, Clearance Record forms do not support agency issued Government Travel Cards being surrendered at separation.

Purchase Cards (Attachment 2):

- EEOC could not provide any audit evidence to support four (4) agency issued Government Purchase Cards that were closed.
- EEOC could not provide audit evidence to support five (5) agency issued Government Purchase Cards that were closed for employees that are still currently employed with EEOC.

Criteria:

EEOC Directives Transmittal Order 345.001; Travel and Transportation Administrative Policies and Procedures Manual Revised July 7, 2017, Chapter 5 – Travel Card Procedures, states the following:

"What happens to the card when an employee transfers within the Commission?"

The employee should notify the CCP coordinator in writing immediately when they are transferred from one office to another. The employee should also notify Citibank® toll free number.... The notification is necessary in order for internal management reports and mailing addresses to be kept current."

"What happens to the card when an employee leaves, retires, or transfers to another government agency?"

When a participating employee leaves the employ of EEOC, he or she will cut the charge card in half and return both halves to his or her immediate supervisor and/or servicing personnel officer."

EEOC Directives Transmittal Order 360.003: Commercial Purchase Charge Card Program Practical User's Guide, Revised April 28, 2017, Chapter Nine: Purchase Charge Card/Convenience Checks Security, Section 9.4, states the following:

"If the cardholder leaves the agency, changes offices, or moves into a position that does not require a card, the cardholder must surrender the card to the Approving Official, DRM or AO who will destroy it. The Approving Official must notify the A/OPC, by mail or electronically, of the change."

OMB Circular A-123, Appendix B, Chapter 2 – Charge Card Management Plan, Section 2.3, What are the required elements of an agency's charge card management plan, states the following:

"Recovery of charge cards and other documentation when employees terminate employment, and if applicable, when an employee moves to a different organization."

Cause:

EEOC's controls are not designed or operating effectively. EEOC is not documenting, monitoring, or enforcing the proper controls to support charge card recovery when an account is closed.

Effect:

A lack of properly designed and operating controls over the closing of accounts could lead to a failure to detect and prevent fraud, waste, abuse, and misuse in EEOC's charge card programs.

Recommendations:

EEOC should better document, monitor, and enforce its controls over the closure of charge card accounts.

- For purchase cards, the AO or DRM should maintain documentation of all account closures electronically or in hard copy. Documentation should include evidence of the name of the AO or DRM who received the employee's charge card, the date the card was turned in, the date the card was physically destroyed, and the date that account closure was confirmed by the Charge Card Vendor. The policy or procedure should include monitoring by the A/OPC and/or AA/OPC and appropriate disciplinary actions for non-compliance.
- For travel cards, the Charge Card Program Manager (CCPM) should maintain documentation of all account closures electronically or in hard copy. Documentation should include evidence of the name of the immediate supervisor and/or servicing personnel officer who received the employee's charge card, the date the card was turned in, the date the card was cut in half, and the date that account closure was confirmed by the

Charge Card Vendor. The policy or procedure should include monitoring by the CCPM and appropriate disciplinary actions for non-compliance.

Managements' Response

Generally speaking, the Office of the CFO concurs with the Notice of Findings and Recommendations (NFR) – CC-2018-1, as a result of the FY 2018 Charge Card Performance Audit.

- For purchase cards, to strengthen controls, a memo will be sent to all offices to reiterate the importance that the AO or DRM should maintain documentation of all account closures electronically or in hard copy and retain detail evidence/actions of all account closures. The EEOC internal transactional requests/actions will be documented in writing, and account closure status report will be generated internally and reconciled with CITIBANK on a routine/periodic basis. The policy and procedure will be revised to include monitoring by the A/OPC and/or AA/OPC.
- For travel cards, to strengthen controls, a memo will be sent to all offices to reiterate the importance of following EEOC policy/procedures in retaining sufficient supporting documentation to provide evidence of all travel card account closures. The policy/procedure will be updated to include proper monitoring by the travel card program coordinator of all account closure by reviewing and reconciling on a routine/periodic basis CITIBANK “Closed Individual travel card” reports against with internally EEOC generated reports.

Management's Signature: _____

Grace Zhao

Digitally signed by Grace Zhao
DN: cn=Grace Zhao, o=EEOC,
ou=OFFICE OF THE CHIEF FINANCIAL
OFFICER,
email=GRACE.ZHAO@EEOC.GOV, c=US
Date: 2019.05.07 17:59:51 -0400

Date: 5/7/2019

Grace Zhao
Chief Financial Officer
U.S. Equal Employment Opportunity Commission