

# PERFORMANCE AUDIT REPORT

U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION  
CHARGE CARD PROGRAM

FOR THE FISCAL YEARS 2023 – 2025

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## **INDEPENDENT AUDITORS' PERFORMANCE AUDIT REPORT ON THE U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION CHARGE CARD PROGRAM**

Inspector General  
U.S. Equal Employment Opportunity Commission:

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 potential improper uses and abuses of the cards.

Our performance audit objectives over the charge card program 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) Evaluate the effectiveness and efficiency of the processes and procedures over EEOC's charge card program. Specifically, determine if procedures for issuing purchase cards/convenience checks and travel cards, monitoring the use of the purchase cards/convenience checks and travel cards, and providing training to employees having responsibilities for purchase cards/convenience checks and travel cards are adequate.
- (3) To determine if the EEOC charge card/convenience check and travel card program is operating in compliance with laws and regulations.
- (4) To determine if purchase card/convenience check and travel card transactions are valid and approved by the appropriate officials.
- (5) To conduct a risk assessment of EEOC's purchase card/convenience checks and travel card programs to analyze the risks of illegal, improper, or erroneous purchases.

To conduct 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

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Inspector General  
Charge Card Performance Audit

selected samples of the agency's controls over both the issuance and closing of purchase and travel cardholder accounts. We selected a statistical sample of charge card activity made during fiscal years (FY) 2023, 2024 and through March 31, 2025, to conduct control and substantive tests over the EEOC charge card program.

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.

The EEOC charge card program had previously been audited in FY 2020, which covered activity in FY 2019 and 2020. The previous audit resulted in multiple recommendations to improve the management of the charge card program and three (3) Notice of Findings and Recommendations (NFR). We found during our current audit that EEOC has made improvements to account closing procedures and updated policies and procedures to be compliant with laws and regulations. While EEOC has made these improvements, it still lacks appropriate controls over maintaining proper documentation with the validation process of charge card transactions.

We found that EEOC has properly designed internal controls over its charge card program to detect and prevent fraud, waste, abuse and misuse.

We found EEOC has properly designed their internal control environment to be effective with their oversight and monitoring of the cardholder account opening and closure procedures.

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, *A Risk Management Framework for Government Charge Card Programs*, Revised August 27, 2019.

We found, through our substantive sampling procedures, twenty-six (26) exceptions over the validity and approval of charge card transactions. We issued two (2) NFRs to EEOC over validation of transactions procedures.

We concluded EEOC's overall charge card program risk, including travel, purchase, and convenience checks, during the period under audit was medium.

This report is for the purpose of concluding on the audit objectives described above. Accordingly, this report is not suitable for any other purpose. We appreciate the cooperation and courtesies that EEOC personnel extended to us during the execution of this performance audit.

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

Washington, DC  
March 26, 2026

## 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 August 27, 2019, 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 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 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 \$10,000 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 card, for emergency incident response, and for other Commission approved purposes that comply with Public Law 104-134, the Debt Collection Improvement Act of 1996.

## Objective, Scope, and Methodology

### 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 charge card program.
- (2) Evaluate the effectiveness and efficiency of the processes and procedures over EEOC's charge card program. Specifically, determine if procedures for issuing purchase cards/convenience checks and travel cards, monitoring the use of the purchase cards/convenience checks and travel cards, and providing training to employees having responsibilities for purchase cards/convenience checks and travel cards are adequate.
- (3) To determine if the EEOC charge card/convenience check and travel card program is operating in compliance with laws and regulations.
- (4) To determine if purchase card/convenience check and travel card transactions are valid and approved by the appropriate officials.
- (5) To conduct a risk assessment of EEOC's purchase card/convenience checks and travel card programs to analyze the risks of illegal, improper, or erroneous purchases.

## Scope

The scope of this audit covered testing of all charge card program transactions covering fiscal years (FY) 2023, 2024 and through March 31, 2025.

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 2023 through FY 2025. 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*, 2021 Revision
  - Chapter 8: Field Work Standards for Performance Audits
  - Chapter 9: Reporting Standards for Performance Audits
- GAO Standards for Internal Control in the Federal Government, September 2014
- OMB Circular No. A-123, Appendix B, *A Risk Management Framework for Government Charge Card Programs*, Revised August 27, 2019.
- Treasury Financial Manual, Vol.1, Part 4, Section 4525
- 31 U.S.C. §§ 3321, 3322, 3327, 3335, 3901
- Public Law 112-194

## 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). **Table 1** below reflects the activity in each program for fiscal years (FY) 2023, 2024 and through March 31, 2025.

**Table 1 – EEOC Charge Card Program Activity**

	Purchase Cards	Travel Cards
Number of Cardholders	71	414
Number of Transactions	18,380	7,007
Transaction Total	\$11,124,484	\$964,400
EEOC Appropriation for Scope	\$1,137,500,000	\$1,137,500,000
Average Spending/Cardholder	\$156,683	\$2,329
Average Transaction Value	\$605	\$138
Percent of EEOC Budget	0.98%	0.09%

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.**

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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 2023, 2024 and 2025. This universe consisted of two hundred forty-six (246) newly issued charge cards. We haphazardly selected a sample of fifteen (15) accounts, eight (8) travel and seven (7) 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 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 six (6) 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 2023, 2024 and 2025. This universe consisted of fifty-one (51) closed charge cards. We haphazardly selected a sample of ten (10) accounts, five (5) travel and five (5) purchase cards closed in our testing period.

For travel cards, we verified that the travel card was marked as surrendered, that the travel card was disabled in a timely manner, and that no transaction activity occurred after the account closing.

For purchase cards, we verified that the purchase card was marked as surrendered, that the purchase card was disabled in a timely manner, no transaction activity occurred after the account closing, documentation included name of the AO or DRM who received the employee's charge card, documentation included the date the card was turned in, documentation included the date the card was physically destroyed, and documentation included the date account closure was confirmed by Citibank.

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

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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, *A Risk Management Framework for Government Charge Card Programs*, Revised August 27, 2019.

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 with the Government Charge Card Abuse Prevention Act of 2012 for the periods covered by our performance audit.

**Objective 4 — To determine if purchase card/convenience check and travel card transactions are valid and approved by the appropriate officials.**

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

To test the validity of the charge card transactions, we selected a random sample of one hundred seventy-one (171) transactions from the travel and purchase card populations from FY 2023, 2024 and 2025. 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 purchases over the micro-purchase levels at HQ and the District Director signed the purchase order for all purchases over the micro-purchase levels for the field offices;
- Verified that the Citibank Statement was signed by the cardholder and approving official in a timely manner
- Verified the Merchant Category Code (MCC) is allowable.

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We noted the following exceptions as a result of our testwork:

- For two (2) of the purchase card transactions, the cardholder purchased the item prior to the funds being obligated for that purchase.
- EEOC could not provide a credit card statement for three (3) of the purchase card transactions.
- For fifteen (15) of the purchase card transactions, the Approving Official's signature was not on the credit card statement.
- For two (2) of the purchase card transactions, signature of the Cardholder and Approving Official was not done in a timely manner.
- For one (1) of the purchase card transactions, what was purchased by the Cardholder was not what was obligated for purchase.

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.

We noted the following exceptions as a result of our testwork:

- EEOC could not provide a travel voucher or travel authorization for three (3) of the travel card transactions.

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

These deficiencies for the purchase and travel card programs were caused by the internal controls in place over maintaining proper documentation are not consistently applied or followed by EEOC personnel. This deficiency could lead to a failure to detect and prevent fraud, waste, abuse, and misuse in EEOC's charge card programs.

**Objective 5 — To conduct a risk assessment of EEOC's purchase cards/convenience checks and travel card programs to analyze the risks of illegal, improper, or erroneous purchases.**

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We concluded EEOC's overall charge card program risk, including travel, purchase, and convenience checks, during the period under audit was medium. We based our conclusion on the charge card programs' size, internal controls, previous audit recommendation implementation, compliance with laws and regulations, and potential for fraud.

While we determined the risk associated with the use of charge cards was medium, this should not be interpreted to mean that the programs are free from illegal, improper, or erroneous purchases and payments or that the risk will remain unchanged.

Summary results are in *Table 1*:

**Table 1 – EEOC Charge Card Program Risk Assessment**

<b>Criteria</b>	<b>Charge Card Program</b>
Program Size	Low
Internal Control	Low
Recommendation Implementation	Medium
Compliance with Laws and Regulations	Low
Valid and Approved Transactions	Medium
<b>Summary Assessment</b>	<b>Medium</b>

## Recommendations

We recommend that the Office of the Chief Financial Officer of the U.S. Equal Employment Opportunity Commission enhance the documentation and monitoring of controls over the validation process of charge card transactions.

- For travel cards, EEOC management should create a control where management reviews, on a sample basis, travel card transactions to ensure all travel authorization or vouchers and receipts are in conformity with EEOC Directives Transmittal Order 345.001, Travel and Transportation Administrative Policies and Procedures Manual.
- For purchase cards, EEOC management should create a control where management reviews, on a sample basis, purchase cards transactions to ensure all credit card statements and related purchases are in conformity with EEOC Directives Transmittal Order 360.003, Commercial Purchase Charge Card Program Practical User's Guide.

## Management's Response

EEOC management concurs with the recommendations. A formal review process for both travel and purchase card transactions is already underway as part of the agency's ongoing efforts to strengthen internal controls. Building on this review, EEOC will make targeted improvements to ensure that sample-based transaction reviews are consistently performed and documented.

- **Travel Cards:** The agency will enhance its existing review process to verify that all travel authorizations, vouchers, and receipts conform to EEOC Directives Transmittal Order 345.001, Travel and Transportation Administrative Policies and Procedures Manual.
- **Purchase Cards:** Similarly, EEOC will refine its review procedures to confirm that all credit card statements, and related purchases comply with EEOC Order 360.003, Commercial Purchase Charge Card Program Practical User's Guide.

These improvements will be integrated into the agency's monthly monitoring protocols to ensure greater accountability and compliance.

## **Auditors' Consideration of Management's Response**

EEOC management concurs 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.

## Appendix A - 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>

## Appendix B – EEOC Management's Response



**U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION**  
**Washington, D.C. 20507**

Office of the Chief Financial Officer

February 24, 2026

**MEMORANDUM**

**TO:** Joyce Willoughby  
Inspector General

Gregory Frazier  
Assistant Inspector General

**FROM:** Elisa M. Avalos  
Chief Financial Officer

**SUBJECT:** Management Response to the Performance Audit of the Charge Card Program for the Fiscal Years 2023-2025

This memorandum is in response to the Charge Card performance audit recommendations as follows:

**Recommendations:**

We recommend that the Office of the Chief Financial Officer of the U.S. Equal Employment Opportunity Commission enhance the documentation and monitoring of controls over the validation process of charge card transactions.

- For travel cards, EEOC management should create a control where management reviews, on a sample basis, travel card transactions to ensure all travel authorization or vouchers and receipts are in conformity with EEOC Directives Transmittal Order 345.001, Travel and Transportation Administrative Policies and Procedures Manual.
- For purchase cards, EEOC management should create control where management reviews, on a sample basis, purchase cards transactions to ensure all credit card statements and related purchases are in conformity with EEOC Order 360.003, Commercial Purchase Charge Card Program Practical User's Guide.

**Management's Response:**

EEOC management concurs with the recommendations. A formal review process for both travel and purchase card transactions is already underway as part of the agency's ongoing efforts to

strengthen internal controls. Building on this review, EEOC will make targeted improvements to ensure that sample-based transaction reviews are consistently performed and documented.

- **Travel Cards:** The agency will enhance its existing review process to verify that all travel authorizations, vouchers, and receipts conform to EEOC Directives Transmittal Order 345.001, Travel and Transportation Administrative Policies and Procedures Manual.
- **Purchase Cards:** Similarly, EEOC will refine its review procedures to confirm that all credit card statements, and related purchases comply with EEOC Order 360.003, Commercial Purchase Charge Card Program Practical User's Guide.

These improvements will be integrated into the agency's monthly monitoring protocols to ensure greater accountability and compliance.