



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

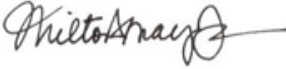
Office of Inspector General

March 24, 2021

MEMORANDUM

TO: Charlotte A. Burrows
Chair

Elisa Krobot
Chief Financial Officer

FROM: Milton A. Mayo, Jr. 
Inspector General

SUBJECT: Final Report: Performance Audit of the U.S. Equal Employment Opportunity Commission Charge Card Program for the Fiscal Years 2019 and 2020 (OIG Report Number 2020-004-AOIG)

The Office of Inspector General (OIG) contracted with the independent certified public accounting firm of Harper, Rains, Knight & Company, P.A. (HRK) to audit U.S. Equal Employment Opportunity Commission (EEOC) Commercial Charge Card Program, which included both travel and purchase cards for fiscal years 2019 and 2020. The contract required HRK conduct the audit in accordance with U.S. generally accepted government auditing standards (GAGAS) contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

EEOC's Charge Card Program was previously audited in FY 2018, which covered activity in FY 2017 and 2018. HRK found that while EEOC has made improvements to the account closing process procedures, the procedures have not been properly updated in EEOC directives nor have they been followed in practice. HRK recommended EEOC should better document, monitor, and enforce the controls over the closure of charge card accounts. EEOC's management was given the opportunity to review the draft report. They generally agreed with the recommendations and their comments are included in the report in Appendix B.

The OIG does not express an opinion on EEOC's Charge Card Program or conclusions about the effectiveness of internal controls, or conclusions on compliance with laws and other matters. HRK is responsible for the attached auditors' report dated February 24, 2021, and the conclusions expressed therein.

The Office of Management and Budget issued Circular Number A-50, *Audit Follow-up*, to ensure that corrective action on audit findings and recommendations proceed as rapidly as

possible. EEOC Order 192.002, *Audit Follow-Up Program*, implements Circular Number A-50 and requires that for resolved recommendations, a corrective action work plan should be submitted within 30 days of the final audit report date describing specific tasks and completion dates necessary to implement audit recommendations. Circular Number A-50 requires prompt resolution and corrective action on audit recommendations. Resolutions should be made within six months of final report issuance.

cc: Mona Papillon
Acting Chief Operating Officer

Elizabeth Fox-Solomon
Chief of Staff

Patrick Mealy, Director
Acquisition Services Division

Zacira Cooper, Accountant
Finance and System Services Division

Donnie Landon,
Audit Follow-Up Coordinator