



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

Office of Inspector General

March 27, 2026

MEMORANDUM

TO: Andrea R. Lucas
Chair

Elisa Avalos
Chief Financial Officer

FROM: Joyce T. Willoughby
Inspector General

A handwritten signature in black ink that reads "JT Willoughby".

SUBJECT: Audit of the U.S. Equal Employment Opportunity Commission Charge Card Program (OIG Report No. 2025-003-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) charge card program covering fiscal years 2023, 2024 and through March 31, 2025. The contract required that HRK conduct the audit in accordance with U.S. generally accepted government auditing standards (GAGAS) contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. The 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.

HRK identified areas of improvement in the form of findings and recommendations. EEOC's management was given the opportunity to review the notifications of findings and recommendations, and their responses are included in the report.

The OIG does not express an opinion on EEOC's charge card program audit or conclusions about the effectiveness of the program and practices, or conclusions on compliance with laws and other matters. HRK is responsible for the attached auditor's report dated March 26, 2026, the conclusions expressed within.

The virtual exit conference will be on March 30, 2026, at 2pm via Microsoft Teams where the auditors from HRK will discuss the results of the audit.

Audit Follow up

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.

If you have any questions regarding the final report, please contact Nina Murphy at 202-320-7201, Nina.Murphy@eeoc.gov.

Thank you for your assistance.

Attachment

cc:

Sharon Rose
Chief Operating Officer, Office of the Chair

Shannon Royce
Chief of Staff, Office of the Chair

Selma Cowan
Deputy Chief Financial Officer, Office of the Chief Financial Officer

Catherine Eschbach
Acting General Counsel, Office of General Counsel

Kevin Richardson
Chief Human Capital Officer, Office of the Chief Human Capital Officer

Gul Chaudhry
Acting Director, Office of Federal Sector

Sivaram Ghorakavi
Chief Information Officer, Office of the Chief Information Officer

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Amanda Smith
Director, Office of Communications and Legislative Affairs

Delphine Best
Audit Follow-Up Coordinator, Office of the Chief Financial Officer