



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF INSPECTOR GENERAL

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ED-OIG/A19F0019

James Manning  
Delegated the Authority of Assistant Secretary for Civil Rights  
Office for Civil Rights  
U. S. Department of Education  
Potomac Center Plaza, Room 6095  
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Washington, DC 20202-1100

Dear Mr. Manning:

This **Final Audit Report** (Control Number ED-OIG/A19F0019) presents the results of our audit of *Controls Over Purchase Card Use in the Office for Civil Rights*. The objectives of our audit were to assess the current effectiveness of internal control over the purchase card program and the appropriateness of current purchase card use in the Office for Civil Rights (OCR).

## BACKGROUND

The Government purchase card is a less costly and more efficient way for offices and organizations to purchase needed goods and services directly from vendors. The purchase card eliminates the need to process purchase requests through procurement offices and avoids the administrative and documentation requirements of traditional contracting processes. The Department of Education (Department) selected Bank of America to provide purchase card support and services.

The Office of the Chief Financial Officer (OCFO), Contracts and Acquisitions Management (CAM), coordinates the purchase card program within the Department and acts as the liaison with Bank of America. OCR's Executive Officer is responsible for administering the purchase card program in that office. Approving officials (AOs) and alternate approving officials (AAOs) are appointed by the Executive Officer and are the primary officials responsible for authorizing cardholder purchases and ensuring timely reconciliation of cardholder statements.

On August 2, 2000, the Office of Inspector General (OIG) issued a report entitled, "Results of the OIG Review of OCR's Internal Controls Over the Procurement of Goods and Services," (Control Number A&I 2000-003). OIG reported a number of deficiencies in OCR's internal

controls over the purchase card program, including lack of familiarity with Department policies and procedures, lack of adequate supporting documentation for purchases, and lack of written internal purchase card procedures.

This audit is part of a review of the purchase card program being performed Departmentwide. A random sample of transactions across the Department, as well as all transactions over \$2,500, charges to blocked merchant category codes, and potential split purchases are being reviewed. This report represents the results of the portion of the random sample and other transaction categories reviewed in OCR. A summary report will be provided to the Department's Chief Financial Officer upon completion of the audits in individual offices.

## **AUDIT RESULTS**

While improvements were noted from the prior OIG review of purchase card activity, we found that OCR needs to further improve internal control over purchase card use. We found that OCR did not always obtain and maintain adequate documentation to support purchases and did not provide documentation to support that authorization was obtained for items requiring special approvals or clearance. We also found accountable property that was inappropriately acquired with the purchase card, and procurement staff did not always complete purchase card refresher training when required. These issues occurred because OCR staff were not always familiar with Department policy, and AOs did not ensure that cardholders submitted complete supporting documentation prior to approving the statements for payment. In addition, OCR had not established a process to ensure all staff completed refresher training as required.

Without adequate supporting documentation, OCR does not have assurance that purchases were appropriate and were made in accordance with Federal regulations and Department policy and procedures. Approving purchases without adequate supporting documentation could result in payment for goods and services that were not received and increases the Department's vulnerability to potential misuse or waste of government resources. Acquiring accountable assets with the purchase card could result in assets that are not appropriately identified and included in the Department's inventory system. As such, these items are more vulnerable to loss. Cardholders that do not complete purchase card training may not be aware of current policy and procedures concerning appropriate use of the purchase card.

In monthly reports distributed within the Department, OCFO reported OCR did not timely reconcile and approve purchase card transactions. The OTHER MATTER section of this report contains additional information on this issue.

Issues noted above regarding lack of supporting documentation for purchases were also reported in the prior OIG review of OCR's purchase card activity.

OCR responded to our draft report and generally concurred with the findings and recommendations. OCR requested further clarification regarding appropriate documentation for a record of receipt, based on its interpretation of the applicable Department Directive.

OCR outlined corrective actions to address recommendations contained in the audit report. OCR further indicated that it had developed internal controls to address the importance of maintaining adequate documentation following a similar OIG review completed in 2000. However, we found that these controls did not always ensure complete documentation was retained, as outlined below.

The full text of OCR's comments is included as Attachment 1 to this report. Because of the voluminous number of attachments included in the comments on the draft report, we have not included them in this enclosure. Copies of the attachments are available on request.

### **Finding 1 OCR Needs to Further Improve Internal Control Over Purchase Card Use**

While improvements were noted from the prior OIG review, OCR needs to further improve internal control over purchase card use. We reviewed 11 purchases totaling \$8,602 made by 5 cardholders. We found that OCR cardholders did not always obtain or maintain adequate documentation to support purchases as required by Department policy. Overall, we noted that 7 of 11 purchases reviewed (64 percent) did not include one or more required elements:<sup>1</sup>

- Two purchases did not include documentation to support a record of the purchase.
- Five purchases did not include documentation to support that the goods or services were received.
- One transaction included the purchase of accountable property. Use of the purchase card is not authorized for accountable property.
- One purchase did not include documentation that required clearance was obtained from CAM for a paid advertisement.

We also noted that complete supporting documentation required by OCR guidelines was not originally provided in the purchase card files for one additional purchase. OCR provided additional documentation and this purchase is not included in the exceptions noted above.

During our evaluation of OCR training records we noted that one cardholder had not completed purchase card refresher training timely. The cardholder should have completed training during 2004 after previously completing training in 2002. The cardholder completed the refresher training on March 29, 2005.

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<sup>1</sup> Some purchases were missing more than one element.

Departmental Directive (Directive) OCFO: 3-104, "Government-wide Commercial Purchase Card Program," Section VI, dated January 23, 2002, defines cardholder and AO responsibilities. The Directive states,

H. The Cardholder is responsible for . . . 2. Purchasing goods or services in accordance with established Department policy, procurement regulations, and individual internal office procedures . . . 6. Providing documentation to support purchases for AO approval and official record keeping. This documentation includes receipts, invoices, logs, etc.

F. An Approving Official (AO) is responsible for . . . 6. Reviewing, validating, and approving for payment the Cardholder's reconciled bank statement each billing cycle . . . 14. Reviewing all management reports of Cardholder activity under his or her authority . . . 15. Reviewing appropriateness of purchases. This includes determining individual purchases are appropriate, that the goods or services were properly received and accepted, and that the payment was proper.

OCFO Procedure C0-097, "Procedure for Buying, Using a Government Commercial Purchase Card," revised March 2003, Section 10.d, states the following regarding documentation,

Retain data supporting the purchases (including records of oral quotations). Keep your files neat, up-to-date, and easily retrievable. Documentation will be retained in a central filing location established by your Principal Office. The record should be kept for 3 years after final payment. The records must be kept secure and be easily retrievable upon request. Documentation includes:

- Request for purchase (a written request from the requisitioner).
- Record of purchase (i.e. written notes, printout of CPSS Quick Purchase screen, invoice, internet printout, etc.).
- Record of receipt and acceptance (i.e. packing slip, training certificate) . . . .

Section VII.A.8 of the Directive provides examples of items the purchase card cannot be used for, including cash advances, travel expenses, payments to individuals, rental or lease of land or buildings (other than brief rental of conference room at a hotel), information technology accountable property, and goods or services prohibited by law or restricted by the Cardholder's approving official or executive officer.

Section VII.A.9.b of the Directive states,

Examples of categories requiring special reviews or clearances . . . b. Paid advertisements - authority to publish advertisements in newspapers and

periodicals require clearance by the Director, [Contracts and Purchasing Operations] CPO.<sup>2</sup>

Section VII.C.6 of the Directive states,

It is required that all employees involved in the Purchase Card Program attend mandatory training prior to receiving a card and/or actively participating in the Program. Refresher Training for AOs, AAOs, Cardholders, Principal Officers, [Executive Officers] EXOs, and Program Managers is required every 2 years.

OCR cardholders were not always familiar with Department requirements regarding maintenance of documentation in the purchase card files, prohibitions against purchases of accountable property, and special clearance required for advertisements. OCR staff were not aware that the property purchased was considered accountable and therefore the property was not bar-coded and included in the asset management database. OCR stated its cardholders did not maintain the electronic approvals and other documentation in the file. Further, the AOs did not ensure that adequate supporting documentation was in the file before approving statements for payment.

OCR had no process in place to ensure that cardholders and AOs complete refresher training when required. OCR also stated that CAM reminds purchase card staff when their training is due, and that CAM may have forgotten to remind the cardholder that they were due for refresher training.

Lack of adequate supporting documentation reduces assurance that purchases were appropriate and were made in accordance with Federal regulations and Department policy and procedures. Approving purchases without reviewing adequate supporting documentation could increase the Department's vulnerability to potential misuse or waste of government resources. Failure to document receipt of goods and services could result in payment for items that were not provided to the Department. Acquiring accountable assets with the purchase card could result in assets that are not appropriately identified and included in the Department's inventory system. As such, these items are more vulnerable to loss. Failure to receive clearance for required items, such as paid advertisements, reduces assurance that Government funds are being used appropriately. Cardholders that do not complete purchase card training may not be aware of current policies and procedures concerning appropriate use of the purchase card.

OCR staff stated that since the time period we reviewed, they have improved their operations with respect to the purchase card program. OCR staff stated that they have been understaffed in this area for a few years, but are currently recruiting for an executive office staff person who will assist with the program, reconciliations, and other management reviews.

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<sup>2</sup> Contracts and Purchasing Operations (CPO) is now known as Contracts and Acquisition Management (CAM).

**Recommendations:**

We recommend that the Assistant Secretary for Civil Rights hold the Executive Officer, Approving Officials, and cardholders accountable for their responsibilities in the purchase card program by establishing a process to:

- 1.1 Ensure OCR cardholders and AOs are familiar with the Department's policies and requirements for obtaining and maintaining supporting documentation, goods and services that cannot be acquired with the purchase card, and items requiring special clearances and review.
- 1.2 Ensure cardholders consistently obtain and maintain written purchase requests and approvals, records of purchase, records of receipt, and other appropriate supporting documentation for purchases as required by Department policy and procedures and OCR guidelines.
- 1.3 Require AOs to thoroughly review reconciliation packages provided by cardholders to ensure that adequate supporting documentation is maintained, and that appropriate approvals and clearances are obtained and documented.
- 1.4 Ensure that employees involved in the purchase card program complete training timely, in compliance with the Department Directive.

**OCR Response:**

In its response to the draft audit report, OCR generally concurred with the finding and provided corrective actions already taken or proposed for each of the recommendations. OCR requested additional clarification on what the auditors considered to be appropriate documentation, noting that the auditors informed OCR that invoices are not considered receipts. OCR indicated it was interpreting the Departmental Directive as stating that invoices are an appropriate form of documentation.

OCR further indicated that it had developed internal controls to address the importance of maintaining adequate documentation following a similar OIG review completed in 2000. In addition, OCR has implemented an additional step that requires post audit reviews for all purchase cardholders' documentation. The OCR Executive Officer has notified each purchase cardholder's supervisor of the need to ensure cardholders and AOs are following Department policy, and specifically provided information on purchases requiring special clearances and purchasing accountable property. OCR believes adequate supporting documentation is included in its current year files.

OCR also stated that the Department Program Coordinator is responsible for ensuring all staff complete refresher training, however OCR's Executive Officer will assist with this responsibility.

**OIG Comments:**

OCFO Procedure CO-097, "Procedure for Buying, Using a Government Commercial Purchase Card," revised March 2003, Section 10 states that documentation to support purchases includes: Request for purchase (a written request from the requisitioner), Record of purchase (i.e. written notes, printout of CPSS Quick Purchase screen, invoice, internet printout, etc.), Record of receipt and acceptance (i.e. packing slip, training certificate)... Based on the Department's guidance, we considered invoices as documentation for record of purchase, but not as evidence of receipt.

While OCR may have implemented controls for maintaining appropriate supporting documentation subsequent to a prior OIG review in this area, we found that these controls did not always ensure complete documentation was retained to support purchase card transactions. The additional corrective actions OCR is taking should assist in improving controls over OCR's administration of the purchase card program.

**OTHER MATTER**

OCFO's Financial Management Operations (FMO) reported in "Fast Facts," a monthly internal Department publication of business indicators, that OCR did not timely reconcile and approve purchase card transactions for payment. During the six-month period ending October 2004, a monthly average of 50 purchase card transactions totaling \$20,260 had not been reconciled and approved timely by OCR staff.<sup>3</sup> On February 23, 2005, OCFO sent to all cardholders and approving officials a detailed list of all unreconciled transactions for the period July 2001 through January 2005. This list included 169 OCR transactions, 77 of which were charges totaling \$34,326, and 92 of which were credits totaling \$22,773.

OCR stated that they had recently made an effort to resolve some old outstanding transactions. OCR also stated during the exit conference that they had repeatedly requested help from the Department in reconciling outstanding credit transactions, but had not received assistance. As of July 15, 2005, OCR had reduced the unreconciled transactions above to 76 – 8 of which were charges, and 68 of which were credits. Unreconciled charges represent payments that have not been made and could result in interest payments to the purchase card contractor. Unreconciled credits reduce the amount of funds available for other uses within OCR. We suggest that OCR staff continue to work with FMO staff to resolve unreconciled transactions.

**OCR Response:**

OCR stated that the eight outstanding debits/charges were linked to credits. In each case, the vendor had credited more than the debit amount. OCR further stated that the cardholder could not get the vendor to correct this, and the Department's current purchase card system does not allow the cardholder to reconcile when the credit exceeds the debit. OCR indicated that the

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<sup>3</sup> Data obtained from "Fast Facts," a monthly internal Department publication of business indicators.

Department agreed to make manual adjustments to reconcile these transactions and clear all of the other remaining credits.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

The objectives of our audit were to assess the current effectiveness of internal control over the purchase card program and the appropriateness of current purchase card use in OCR. To accomplish our objectives, we performed a review of internal control applicable to OCR's administration and management of its purchase cards. We evaluated the prior OIG review of the purchase card program in OCR to determine the issues previously reported. We reviewed requirements related to the purchase card program in the Treasury Financial Manual, Federal Acquisition Regulation, Office of Management and Budget memoranda, and Bank of America's contract and task order. We also reviewed Departmental Directives, OCFO procedures, and internal OCR guidelines applicable to the purchase card program.

We conducted interviews with OCFO and OCR officials to obtain information and an understanding of the purchase card program. We also reviewed training records for staff participating in the program. To test controls and evaluate the appropriateness of purchase card use, we reviewed supporting documentation provided by OCR staff for purchases made during the scope period noted below.

The scope of our review included purchases made by Washington, DC, (Headquarters)<sup>4</sup> cardholders during the period July 1, 2003, through June 30, 2004. We used sampling and data mining to select purchases for review. From the universe of purchases made by Department Headquarters cardholders, we randomly selected purchases of \$50 or more for review. The random sample was chosen to provide a representative review of purchases across the Department. We also identified high-risk categories of potentially inappropriate purchases and reviewed all transactions in those categories – purchases over \$2,500, charges to blocked merchant category codes (MCC), and potential split purchases. In OCR, the random sample included 10 purchases. We also reviewed one purchase made against a blocked MCC. No purchases over \$2,500, or potential split purchases, were identified for OCR. Overall, 11 purchases totaling \$8,602 made by 5 cardholders were included in our review.

In total, OCR Headquarters cardholders made 247 purchases totaling \$130,377 during the scope period. The purchases we reviewed represented five percent of the total number of transactions, and seven percent of the total amount of purchases made during the period. Since the random sample was selected based on the universe of all purchases of \$50 or more made by Headquarters cardholders in the Department, the results of this review cannot be projected to the universe of OCR purchases.

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<sup>4</sup> Our review included four cardholders located in OCR Headquarters' office and one cardholder located in OCR's Metro DC Enforcement Office.



We relied on computer-processed data initially obtained from Bank of America's Electronic Account Government Ledger System to select cardholder purchases made during the scope period. This data was also recorded in the Department's Contracts and Purchasing Support System and reconciled by OCR and OCFO staff through Education's Central Automated Processing System. We verified the completeness and accuracy of the data by reviewing cardholder statements, invoices, receipts, and other supporting documentation to validate purchase amounts recorded in these systems. Based on our testing, we concluded that the computer-processed data were sufficiently reliable for the purpose of our audit.

We also reviewed reports prepared by OCFO staff that reported purchase card transactions that were overdue for reconciliation. These reports were part of the "Fast Facts" reports distributed monthly to all Department staff through the Department's Intranet. We did not validate the accuracy of these reports, as we used them for informational purposes only, as an indicator of reconciliation timeliness.

We conducted fieldwork at Department offices in Washington, DC, during the period June 14, 2005, through July 19, 2005. We held an exit conference with OCR staff on July 19, 2005. Our audit was performed in accordance with generally accepted government auditing standards appropriate to the scope of the review described above.

## **ADMINISTRATIVE MATTERS**

Corrective actions proposed (resolution phase) and implemented (closure phase) by your office will be monitored and tracked through the Department's Audit Accountability and Resolution Tracking System. Department policy requires that you develop a final corrective action plan (CAP) for our review in the automated system within 30 days of the issuance of this report. The CAP should set forth the specific action items, and targeted completion dates, necessary to implement final corrective actions on the finding and recommendation contained in this final audit report.

In accordance with the Inspector General Act of 1978, as amended, the Office of Inspector General is required to report to Congress twice a year on the audits that remain unresolved after six months from the date of issuance.

Statements that managerial practices need improvements, as well as other conclusions and recommendations in this report, represent the opinions of the Office of the Inspector General. Determinations of corrective action to be taken will be made by the appropriate Department of Education officials.

In accordance with the Freedom of Information Act (5 U.S.C. § 522), reports issued by the Office of Inspector General are available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act.

We appreciate the cooperation provided to us during this review. Should you have any questions concerning this report, please call Michele Weaver-Dugan at (202) 245-6941. Please refer to the control number in all correspondence related to the report.

Sincerely,

Helen Lew /s/  
Assistant Inspector General for Audit Services



## UNITED STATES DEPARTMENT OF EDUCATION

OFFICE FOR CIVIL RIGHTS

ASSISTANT SECRETARY

August 31, 2005

To: Helen Lew  
Assistant Inspector General  
For Audit Services

From: James Manning  
Delegated the Authority of  
Assistant Secretary for Civil Rights

Subject: Draft Audit Report (Control Number ED-OIG/A19F0019)

This is in response to your memorandum of August 2, 2005, regarding the Draft Audit Report (Control Number ED-OIG/A19F0019) of Controls Over Purchase Card Use in the Office for Civil Rights (OCR). Based on your findings during the audit, OCR would like to share with the Office of Inspector General (OIG) some clarifications regarding its Audit Results and identify corrective action plans that OCR recently added to its current procedures and practices for using the government purchase card. Below are OCR's responses to the Audit Results, including corrective actions already taken or proposed for each of the Recommendations:

### **I. OCR's Lack of Adequate Supporting Documentation for Purchases**

The report states in the first paragraph under Audit Results: "We found that OCR did not always obtain and maintain adequate documentation to support purchases and did not provide documentation to support that authorization was obtained for items requiring special approvals or clearance." Further, "AOs [Approving Officials] did not ensure that cardholders submitted complete supporting documentation prior to approving the statements for payment." OCR concurs with the finding. However, through increased awareness, review of Departmental Directives, and training OCR has corrected how we review and maintain purchase cardholders' documentation to the files.

OCR requests additional clarification on what the auditors consider appropriate documentation. During our exit interview, auditors informed OCR that invoices in the files are not considered receipts. However, the Administrative Communications System (ACS) Departmental Directive on Government-wide Commercial Purchase Card Program states under Section VI. Responsibilities. H. "The cardholder is responsible for ...6. Providing documentation to support purchases for AO approval and official record keeping. This documentation includes receipts, invoices, logs, etc." OCR was interpreting the directive as stating that invoices are an appropriate form of documentation. Therefore, OCR believes that this confusion needs to be resolved between the Auditors and the Department.

### **OIG Recommendations:**

- 1.2 Ensure OCR cardholders consistently obtain and maintain written purchase requests and approvals, records of purchase, records of receipt, and other appropriate supporting documentation for purchases as required by Department policy and procedures and OCR guidelines.
- 1.3 Require AOs to thoroughly review reconciliation packages provided by cardholders to ensure that adequate supporting documentation is maintained, and that appropriate approvals and clearances are obtained and documented.

### **Corrective Action Taken for OCR's Lack of Adequate Supporting Documentation for Purchases**

Following the 2000 Audit, OCR developed internal controls to address the importance of maintaining adequate supporting documentation for purchases. Prior to making a purchase, OCR's cardholders are required to have appropriate documentation for the purchase and authorization from the AO. Monthly, OCR's cardholders are required to match and reconcile their purchase card transactions. At that time, AOs review the documentation to support the purchases and initial the bank statements prior to releasing each transaction for payment. This documentation includes receipts, invoices, logs, etc. The internal controls have evolved over the past several years with the implementation of Oracle Financials and three-way matching.

In addition to the above corrective action, OCR has implemented an additional step that requires internal post audit reviews for all purchase cardholders' documentation. Although OCR believes that supporting documentation should be defined as to specifications, it is confident that adequate supporting documentation is included in its current year files and reviewed by the AOs prior to making a payment.

## **II. OCR's Lack of familiarity with Department Policies**

The report states in the first paragraph under Audit Results, "These issues occurred because OCR staff were not always familiar with Department policy, ...".

In areas where it appears as if OCR is not familiar with Departmental policy, OCR believes in-depth training on the purchase card policy is required, especially regarding policy cited in separate ACS directives. For example, the policy regarding accountable vs. non-accountable property is contained in the Property Management Policy Handbook (OM-05) and is only referenced in the Government-Wide Commercial Purchase Card Program Directive (OCFO:3-104). Additional Departmental training in this area would help to avoid confusion over determining accountable vs. non-accountable items and when to use or not use the purchase card. OCR strongly feels that better training is the key to avoiding such incidents.

**OIG Recommendation:**

- 1.1 Ensure OCR cardholders and AOs are familiar with the Department’s policies and requirements for obtaining and maintaining supporting documentation, goods and services that cannot be acquired with the purchase card, and items requiring special clearances and review.

**Corrective Action Taken for OCR’s Lack of Familiarity with Department Policies**

Prior to obtaining the government purchase card, each purchase cardholder is required to take Departmental mandatory Government Purchase Card training. In addition, OCR’s Executive Officer has e-mailed each purchase cardholders’ supervisor informing them of the purchase card policy and the need to ensure that each purchase cardholder and AO is following the policy guidance established by the Department. He has specifically provided information on special clearances and the purchasing of accountable vs. non-accountable property. Before purchasing an item using the purchase card, the AO is required to review the purchase for compliance with the purchase card policy. Finally, OCR’s internal post audit reviews serve as a checkpoint for policy compliance. Post audit findings will be followed-up by the AOs.

Attached below are e-mails demonstrating OCR ‘s compliance with the above policy.



**III. OCR’s Lack of Process to Ensure All Staff completed Refresher Training**

The report states in the first paragraph under Audit Results, “OCR had not established a process to ensure all staff completed refresher training as required.” The monitoring of refresher training is the responsibility of the Department Program Coordinator as mentioned in the purchase card policy under VI Responsibilities. OCR believes that rather than establishing a duplicate process, the Department Program Coordinator should notify OCR’s Executive Officer along with the AO and Cardholder when refresher training is required. The Executive Officer would then track and follow-up to ensure that training was completed by the deadline. While OCR is not the gatekeeper of this process, it will work with the Department Program Coordinator to meet the mandatory training requirements.

**OIG Recommendation:**

1.4 Ensure that employees involved in the purchase card program complete training timely, in compliance with the Department Directive.

**Corrective Action for OCR's Lack of Process to Ensure All Staff completed Refresher Training**

Based on the current Department Purchase Card Policy, the Department Program Coordinator is responsible for ensuring that all staff completes refresher training. OCR will assist the Department Program Coordinator with this responsibility. When the Department Program Coordinator notifies the Executive Officer that refresher training is required, the Executive Officer will track and follow-up to ensure that all staff is trained timely.

**Other Matter**

OCR would like to clarify the current status of 76 unreconciled transactions. The eight transactions that were mentioned as charges are actually debits that are linked to the credits. These are not charges that will result in interest payment or any other type payment. In these cases, the vendor credited OCR more than the debit amount. The cardholder could not get the vendors to correct this within 60 days, nor does the Department's current purchase card system allow the cardholder to reconcile when the credit exceeds the debit. Therefore, the Department agreed on July 15, 2005, to make manual adjustments to reconcile these transactions. The Department also agreed to clear all of the other 68 credits. As far as OCR is concerned, there are no outstanding invalid purchase card transactions to reconcile. Attached is Jack Martin's memorandum to the Assistant Secretaries regarding our tremendous achievement in processing aged purchase card transactions.



Jack\_Mar.pdf

In concluding, OCR has already implemented corrective actions to address the finding contained in the Draft Audit Report. To further enhance the effectiveness of internal control over the purchase card program and the appropriateness of current purchase card use, OCR believes that the clarification of receipts and in-depth policy training by the Department will improve the purchase card program.

Attachments

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