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**AUDIT
REPORT
06-01**

**GPO PURCHASE CARD PROGRAM
MANAGEMENT CONTROLS**

January 9, 2006

OFFICE OF INSPECTOR GENERAL



U.S. GOVERNMENT
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WASHINGTON, DC 20401

Memorandum

OFFICE OF THE INSPECTOR GENERAL

DATE: January 9, 2006

REPLY TO

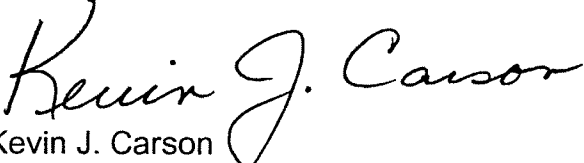
ATTN OF: Assistant Inspector General for Audits

SUBJECT: Final Report on Audit of GPO Purchase Card
Program Management Controls
Report Number 06-01

TO: Managing Director, Customer Services
Chief Acquisition Officer
Chief Financial Officer

Enclosed please find the subject final report. Please refer to the Executive Summary for the overall audit results. Our evaluation of your response has been incorporated into the body of the report. We consider management's proposed actions responsive to each of the report recommendations. Recommendation 3 will be closed with the issuance of this report. The remaining recommendations will continue to be open for reporting purposes until corrective actions are complete. Please notify us when actions have been completed on the remaining recommendations. The final report distribution is in Appendix F.

We appreciate the courtesies extended to the audit staff. If you have any questions concerning the report, please contact Mr. Dave Schaub, Supervisory Auditor at (202) 512-0065, or myself at (202) 512-2009.


Kevin J. Carson
Assistant Inspector General for Audits

cc:
Deputy Chief of Staff

Contents

Executive Summary	i
Introduction	1
Findings and Recommendations	2
Finding A. Records and Reports for Purchase Card Monitoring.....	2
Finding B. Separation of Duties Between Cardholders and Approving Officials.....	7
Finding C. Use of Purchase Cards by Unauthorized Personnel.....	11
Finding D. Training of Cardholders and Approving Officials.....	15
Appendix A – Objectives, Scope, and Methodology	19
Appendix B – GPO Cardholder Limits	21
Appendix C – Acronyms Used in the Report	22
Appendix D – Management’s Response	23
Appendix E – Status of Recommendations	27
Appendix F – Report Distribution	28
Major Contributors to the Report	29

GPO Office of Inspector General

Report Number 06-01

January 9, 2006

GPO's Purchase Card Program Management Controls

Executive Summary

Background. The GPO Office of Inspector General has completed an audit of GPO's Purchase Card Program Management Controls. The General Services Administration (GSA), through a contract with the Bank of America (BoA), provides GPO with commercial charge cards (purchase cards) for employees to make purchases for official government use. GPO employees use the purchase cards for various purposes including purchasing supplies and services, emergency requirements, or to support production and field activities. Use of the purchase card benefits the Government through administrative cost savings, refunds paid to agencies based upon the dollar value of transactions, availability of electronic access to transaction data by agencies, and worldwide acceptance.

The purchase card program at GPO is administered by the Office of Acquisition Services within the Office of the Managing Director, Customer Services. Usage of purchase cards by GPO has experienced steady growth, from a program with 47 cardholders charging a total of \$130,788 in Fiscal Year (FY) 1997 to a total of 101 cardholders charging a total of \$2,164,854 during the first nine months (as of June 30, 2005) of FY 2005.

Federal Agency use of purchase cards has recently come under increased scrutiny by Congress¹ which has recognized the significant potential for fraud, waste and abuse in connection with unchecked use of the cards.

Objectives. The overall audit objective was to evaluate the effectiveness of GPO's purchase card program. The specific audit objectives were to determine whether: (1) GPO has implemented appropriate management controls over the use of purchase cards; and (2) purchase cards are being utilized in compliance with applicable laws, regulations, policies and procedures.

¹ On October 19, 2005, the Government Credit Card Sunshine Act (H.R. 4089) was introduced in the U.S. House of Representatives. The proposed legislation provides for, among other things, disciplinary actions (including termination of employment) in the case of fraudulent use of a Government credit card that involves a purchase in an amount greater than \$500, "...a requirement to reimburse the Government for the item purchased (if appropriate), and such other disciplinary actions as the Secretary of the Department or head of the agency concerned considers appropriate."

We will report separately on our objectives to evaluate the effectiveness of the examination and payment process for purchase card transactions, and whether purchase cards are being used efficiently and cost-effectively. Appendix A contains further details on the audit objectives, scope, and methodology.

Results of Audit. Management controls over GPO's access to and use of purchase cards need strengthening to ensure that purchase cards are used in an efficient and cost-effective manner and in compliance with applicable federal policies and procedures. The audit identified that: (1) the GPO focal point responsible for issuing cards and establishing and maintaining accounts, did not have sufficient or accurate records and reports to appropriately monitor Agency purchase card activities (Finding A); (2) the proper separation of duties between purchase card cardholders and Approving Officials did not always exist (Finding B); (3) controls to prevent unauthorized personnel from using purchase cards need strengthening (Finding C); and (4) purchase card cardholders and Approving Officials have not been adequately trained (Finding D).

Recommendations. A total of nine recommendations are made to GPO management. These recommendations, if implemented, will not only improve management controls over the Purchase Card Program, but will also ensure that purchase cards are used in compliance with applicable laws, regulations, policies and procedures.

Management's Response. GPO Management concurred with each of the report's nine recommendations. Management will take actions to ensure that appropriate management controls are implemented to ensure that the GPO Purchase Card Program is implemented in not only a efficient and cost-effective manner, but also is carried out in compliance with GPO and Federal travel policies and procedures.

Evaluation of Management's Response. We consider management's actions responsive to each of the report's recommendations.

Introduction

The General Services Administration (GSA), through a contract² with the Bank of America (BoA), provides the GPO with commercial charge cards (purchase cards) for employees to make purchases under the single purchase threshold of \$2,500³ for official government use. GPO uses the purchase cards for various purposes including purchasing supplies and services, emergency requirements, or to support production and field activities. Use of the purchase card benefits the Government through (among other factors) administrative cost savings⁴, refunds paid to agencies based upon the dollar value of transactions, availability of electronic access to transaction data by agencies, and worldwide acceptance.

GPO Instruction 805.27A, "Obtaining, Using and Safeguarding Commercial Credit Cards," November 5, 2002, contains the Agency's guidelines and procedures for commercial credit card purchases for supplies or services. This instruction states that it is GPO policy that all purchases of materials or supplies shall be made in accordance with applicable laws, regulations, procedures, and guidelines.

The purchase card program at GPO is administered by the Office of Acquisition Services within the Office of the Managing Director, Customer Services. Personnel with the primary responsibilities for implementing and administering the purchase card program include the individual cardholder, the Approving Official (AO), and the Agency/Organization Program Coordinator (A/OPC). The individual cardholders are responsible for securing the card, maintaining purchase logs, ensuring availability of funds, comparing prices, and reconciling and documenting transactions. AOs are typically supervisors or managers, and are responsible for assuring proper use of the purchase card, including verifying that the cardholders' purchases are necessary for accomplishing the Agency mission. The A/OPC is the agency focal point for issuing purchase cards, and establishing and maintaining accounts. Any changes related to purchase limits, account limits, etc., must be submitted to BoA by the A/OPC.

Usage of purchase cards by GPO has experienced steady growth, from a program with 47 cardholders charging a total of \$130,788 in Fiscal Year (FY) 1997 to a total of 101 cardholders charging a total of \$2,164,854 during the first nine months (as of June 30, 2005) of FY 2005.

In the course of this audit, we selected a sample of purchase cards held by 19 cardholders and four AOs. We reviewed BoA and GPO records and discussed card usage and related topics with the above referenced individuals. We also interviewed other GPO employees with responsibility for the purchase card program, as well as BoA employees.

² GSA SmartPay Purchase Charge Cards are issued through contracts with five different banks. The banks are: (1) Bank of America; (2) Bank One; (3) Citibank; (4) Mellon Bank; and (5) US Bank.

³ According to GPO Instruction 805.27A, the single purchase limit of \$2,500 does not apply to purchase cards held by Acquisition Services personnel.

⁴ GSA has reported that the U.S. Government saves approximately \$1.3 billion per year through administrative savings with the charge card instead of traditional purchase order-type transactions.

Findings and Recommendations

Finding A. Records and Reports for Purchase Card Monitoring

The A/OPC did not have sufficient or accurate records and reports to appropriately monitor purchase card activities at the GPO. For example, there were inaccurate and incomplete listings of GPO cardholders and inconsistencies between actual and recorded purchase and/or credit limits. In addition, an important summary report of cardholder activities was not sufficiently organized to allow the A/OPC to effectively monitor cardholder activities. As a result, the A/OPC, who is the GPO's focal point for issuing purchase cards and establishing and maintaining accounts, experienced difficulties in reporting and establishing accurate credit limitations for GPO cardholders. The inability to properly monitor purchase card activity and expenditures can lead to the increased exposure of purchase cards to fraud, waste and abuse.

Guidance Related to Purchase Cards

GPO Instruction 805.27A⁵, "Obtaining, Using, and Safeguarding Commercial Credit Cards," November 5, 2002, prescribes guidelines and procedures for the issuance and use of contractor-issued purchase cards for purchases of supplies and services for official government use. The instruction states that GPO offices with repetitive emergency requirements, those offices supporting production, and field activities have been authorized to have purchase cards. The instruction states that each appropriate Cost Code Manager will submit a request to Acquisition Services to obtain a card and to provide annual funding for estimated expenditures. The amount of annual funding will be divided by 12 months to arrive at the bank's required maximum monthly limit.

GPO Instruction 805.27A also contains procedures related to monitoring of purchase card activities. Among these procedures are:

(2) Approving Bank Statement. The cognizant supervisors/managers are responsible for reviewing, approving and signing the bank statement for charges made by their employees, and as such must affirmatively state that the charges made by their employees were for items and/or services required to meet the needs of the office. At the end of the billing cycle, the cognizant official will also receive a statement, which will be comprised of a copy of each cardholder statement. This must be reviewed and verified to show that the purchases were made in the best interest of the Government. The cognizant official must reconcile itemized receipts with the purchase card statement....The cognizant official must also review the statement for accuracy of pre-established monetary limits provided to the bank and that the cardholder has not exceeded those limits.....

⁵ GPO Instruction 805.27A is currently in the process of being revised. The proposed revised instruction currently makes no mention of the position of A/OPC, nor does it reflect any of the position's duties and responsibilities. This issue is addressed in further detail in Finding B.

Annual Purchase Limits Recorded As Monthly Credit Limits

When requested at the beginning of the audit, the A/OPC was not able to provide us with a current and complete listing of purchase card cardholders. We subsequently received a listing of cardholders in May 2005. In addition to not having a readily available, current and complete listing of purchase card cardholders, there were also inconsistencies and confusion between cardholder's actual and recorded purchase and/or credit limits. While GPO management focused on a cardholder's annual purchasing limits, the monthly statements from BoA were intended to reflect this limit indirectly by posting 1/12th of a cardholder's limit in the "Monthly Credit Limit" (MCL) information box. However, for the sample statements we reviewed, BoA frequently posted each cardholder's annual purchase limit (APL) incorrectly as the MCL, or an amount 12 times greater than intended. We noted that the limits on several GPO purchase cards, while presumed to be APLs, were in fact being recorded by BoA on the bank's monthly statements as MCLs. For example, on the January 2005 statement for Engineering Services, three cardholders were shown as having MCLs of \$100,000. The supervisor for the three cardholders stated that the three were each intended to have a \$100,000 APL or a MCL of \$8,333 (\$100,000/12). When we obtained copies of the monthly bank statements, we noted that each cardholder had \$100,000 posted as their MCL. Therefore, according to the BoA records, all three cardholders had a cumulative APL at that time of \$1,200,000.

For two of the three cardholders in Engineering Services, their MCL was reduced during the audit in April and May 2005 to \$16,600 (still in excess of APL) for two months, but then increased back to \$100,000 in June 2005. We subsequently obtained BoA's statements for three other cardholders and found that while the monthly limits had been changed, they still did not accurately reflect the correct APLs. Further details on the discrepancies between annual and monthly limits for cardholders are in Appendix B of the report.

There were also discrepancies between the A/OPC and BoA's statements as to what single purchase limit (SPL) was allowed for each cardholder. The SPL is the maximum amount allowable for any single transaction using the purchase card, typically \$2,500. We identified that for the six sampled cardholders, monthly BoA bank statements reflected that each cardholder had an SPL of \$0. We were informed by the BoA official responsible for GPO that an SPL of \$0 indicates that there was no SPL. In effect, this meant that in the example of the three cardholders from Engineering Services, any single charge of \$100,000 or less in any given month could have been accepted by BoA. A second BoA official stated that SPLs are set by internal "option sets" placed on the accounts, which can be chosen by GPO; yet they were not reflected on the statements.

Although the A/OPC initially took action to correct the limits, the actions caused additional concerns among GPO cardholders. In February 2005, many cardholder limits were greatly reduced for a period of several months. For example, all cardholders with a \$5,000 APL or less had their SPLs reduced to \$200 and their monthly limit decreased to \$400. This reduction caused many routine and valid charges to be declined.

Several cardholders that we contacted in Regional Operations claimed they were given no warning of this decrease, and it impacted their ability to make routine charges. Similar complaints by other cardholders resulted in a readjustment of the SPL to \$500 for these same cardholders. At the same time, the SPL for cardholders with APLs above \$5,000 was standardized at \$2,500. Despite these changes, the limits continued to be recorded inaccurately on the BoA monthly statements (see Appendix B).

BoA officials informed us that there were no particular BoA limits that existed for purchase cards and that the A/OPC is responsible for establishing individual cardholder limits. The A/OPC stated that the individual cardholder's limits are determined according to the budget limits established for each cardholder within each GPO department. The A/OPC also noted that all cardholders have been informed as to what their actual SPLs and MCLs are, and they are notified when these limits are changed.

Bank Reports of Cardholder Activities Were Disorganized

During the audit, we identified problems with another report used to monitor purchase card activities. This report, the BoA's Account Activity Report (Purchase Report), was not arranged in complete and logical sub-groupings. Specifically, the report inconsistently sorted groups of purchase cards into "hierarchies" (a bank term that is equivalent to a GPO department or branch).

The Purchase Report is intended to provide the account numbers of all cardholder accounts, regardless of the cardholder's status. However, we found that it was often difficult to differentiate between open and closed accounts on this report. All the closed accounts were not necessarily grouped into one hierarchy. In addition, some hierarchies included the card numbers of both current and retired employees. For example, one hierarchy named "GPO Engineering Service" listed nine purchase card numbers, none of which showed any activity in FY 2005. When we compared the report to data obtained from Human Resources, we confirmed that three of the nine purchase cards belonged to cardholders who had retired from GPO. The remaining six card numbers were assigned to five current GPO employees.

Problems with the Purchase Report were further illustrated when several cardholders were found to have used multiple purchase cards during FY 2005. The Customer Services Controller stated that she identified three individual cardholders that had incurred FY-to-date charges, each on two different purchase cards. The Customer Services Controller requested information from the A/OPC on June 2, 2005 regarding the status of these three purchase cards plus three other closed accounts. The A/OPC replied that the three accounts were closed in late April 2005, and that three new accounts were opened at that time to replace them.

We reviewed monthly Purchase Reports from March through July 2005 and identified two additional cardholders who had also used two purchase cards in FY 2005. On July 1, 2005, the Controller sent another inquiry to the A/OPC questioning "why people in purchasing (Acquisition Services) are using more than one card." The A/OPC

explained that only one card account can be open at a time, which we confirmed by reviewing all transactions for the cardholders in question from March through July 2005. Complicating resolution of this issue, however, was the fact that all of the cards in question were listed in different locations in varying hierarchies on every Purchase Report we obtained through July 2005.

We confirmed that other types of reports can be generated that would be of more value to GPO and specifically the A/OPC. One of these reports, identified on the GSA SmartPay Program website, is called the Current Accounts Report. This report:

...Shows all accounts in alphabetical order and includes all information necessary to identify and contact the account holder. This report is generally used by A/OPCs as an easy reference for cardholder identification.

The Current Accounts Report could provide the A/OPC with information that can be used in monitoring the overall purchase card program at GPO.

GPO's Potential Exposure with Purchase Cards is Increased

Because of insufficient and inaccurate records and reports, the A/OPC did not have the tools necessary to effectively monitor purchase card activities at the GPO. In addition, differences between actual and recorded purchase and/or credit limits presents management control problems which could result in the purchase cards being used in excess of approved amounts and could potentially lead to the increased exposure of purchase cards to fraud, waste and abuse. As a result, GPO was subject to significant exposure; several cardholders were given the availability of large dollar amount purchasing without appropriate SPL or MCL restrictions, and these activities would not have been detected or rejected by BoA.

Recommendations

1. The Managing Director, Customer Services should direct the A/OPC to maintain a current listing of all purchase card cardholder accounts, including MCLs and SPLs for each cardholder. The current MCLs and SPLs should also be accurately reflected on the individual cardholder's monthly BoA statements.

Management's Response. Concur. The current listing maintained by the A/OPC is now accurate and will be reviewed monthly to ensure that it remains accurate. Ensuring that the BoA listing remains accurate as to MCLs and SPLs may be more problematic, as BoA has not been particularly responsive in the past. In order to increase the accuracy of the BoA listing, management will meet with BoA to review their listing and reconcile any differences. The complete text of management's response is in Appendix D.

Evaluation of Management's Response. Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

2. The Managing Director, Customer Services should direct the A/OPC to immediately review the MCLs and SPLs for all GPO purchase card cardholders to ensure they accurately reflect the correct amounts. Any revisions should then be coordinated with BoA and verified through subsequent monthly statements.

Management's Response. Concur. The A/OPC has reviewed the MCLs and SPLs for all GPO purchase cardholders and determined that they accurately reflect the correct amounts. In order to increase the accuracy of the BoA listing, management will meet with BoA to review their listing and reconcile any differences. The complete text of management's response is in Appendix D.

Evaluation of Management's Response. Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

3. The Managing Director, Customer Services should direct the A/OPC to cross-check the cardholder listing to retirement and closed account records on a regular basis to ensure that closed account numbers per GPO agree with BoA.

Management's Response. Concur. Acquisition Services, in cooperation with Human Capital, has modified the Employee Separation Checkout Sheet (GPO Form 2938) to require all separating employees to obtain the signature of the Director, Acquisition Services. The separating employee's name will be checked against the cardholder list, and any separating cardholder must return their card to Acquisition Services. The complete text of management's response is in Appendix D.

Evaluation of Management's Response. Management's actions are responsive to the recommendation. The recommendation is resolved and dispositioned and is considered closed for reporting purposes.

4. The Managing Director, Customer Services should direct the A/OPC to coordinate with BoA to ensure that reports of purchase card activities are arranged in a format which provides accurate, current, and complete information. In addition, the A/OPC should obtain the Current Accounts Report and determine whether it provides information that can be used in monitoring the overall purchase card program at GPO.

Management's Response. Concur. Management will meet with BoA to review their listing, reconcile any differences and suggest revisions to the report format. The complete text of management's response is in Appendix D.

Evaluation of Management's Response. Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

Finding B. Separation of Duties Between Cardholders and Approving Officials

Proper separation of duties between purchase card cardholders and Approving Officials (AO) did not always exist. Specifically, we identified at least nine AOs who were also cardholders. Eight of the nine AOs were actively using the purchase cards during FY 2005 while the other AO's card was inactive and subsequently canceled in FY 2005. In addition, the A/OPC had a total of four purchase cards, three of which were closed accounts. This situation was allowed to occur because current GPO guidance does not address all the roles of the AO, nor any of the roles or responsibilities of the A/OPC, positions the GSA defines as a key participants in administering the purchase card program. As a result, controls over purchase cards are not adequate to ensure there is a sufficient approval sequence for each purchase and that the cards are used only for their intended purpose.

Purchase Card Approval Procedures

GPO Instruction 805.27A, "Obtaining, Using and Safeguarding Commercial Credit Cards," November 5, 2002, states that the cognizant official for the purchase card must be a supervisor or manager and must be someone other than the cardholder.

The U.S. Government Accountability Office's (GAO) "Standards for Internal Control in the Federal Government," November 1999, contains standards for internal control⁶ in the Government. The standards provide the overall framework for establishing and maintaining internal control and for identifying and addressing major performance and management challenges and areas at greatest risk of fraud, waste, abuse and mismanagement. Among the five standards for internal control is "Control Activities," which help ensure that management's directives are carried out. Examples of control activities include (among others) segregation of duties, which is defined as:

Key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud. This should include separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets. No one individual should control all key aspects of a transaction or event.

GPO AOs and the A/OPC were also Purchase Card Cardholders

As part of the audit, we identified nine AOs that were also purchase card cardholders. These nine AOs were identified when auditors compared the complete listing of cardholders as of July 29, 2005 to a listing of AOs provided by the A/OPC. According to the listing (which was not complete), a total of 30 AOs were identified for 92

⁶ Internal control is defined as an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved:

- effectiveness and efficiency of operations;
- reliability of financial reporting; and
- compliance with applicable laws and regulations.

cardholders. The possibility of more AOs that were also cardholders exists because the A/OPC's listing was incomplete and did not identify who the AO was for five other cardholders.

Of the nine AOs that were also cardholders, eight were actively using their purchase cards during FY 2005. The ninth AO's card showed no activity in FY 2005 and was subsequently cancelled. In addition to the AOs, the A/OPC, the GPO focal point for administering the purchase card program, had three purchase cards. At the time of the audit, two of these accounts were closed, while one card was active. On June 3, 2005, GPO's Customer Service Controller received an e-mail message from the A/OPC stating that the third (active) purchase card was closed as of April 28, 2005 at which time a new (fourth) purchase card account was opened. It is questionable whether the A/OPC, responsible for the entire GPO purchase card program, along with any of the AOs, should also be cardholders. These responsibilities should be separated among different individuals.

In another example of lack of separation of duties between AOs and cardholders, one GPO organization had two individuals assigned purchase cards. These two individuals were the director of the section and the assistant director. Each was the AO for the other's purchase card. This is clearly a lack of separation of duties and a weakness in management controls.

Current GPO Guidance Related to Purchase Cards is not Specific

The situation where AOs and the A/OPC are performing key administrative and oversight duties related to purchase cards while also being cardholders has occurred because current GPO guidance contained in GPO Instruction 805.27A states only that the cognizant official for the purchase card must be a supervisor or manager and must be someone other than the cardholder. The instruction makes no mention of the roles and responsibilities of the AO or the A/OPC. The A/OPC informed us she was not aware that AOs were prohibited from also being purchase card cardholders. However, the Chief, Acquisition Services, who supervises the A/OPC, acknowledged that he was aware of this restriction. The Chief, Acquisition Services explained that he had approved the A/OPC's purchase card prior to this individual's assuming A/OPC responsibilities in 2004. The Chief, Acquisition Services stated that the A/OPC used the purchase card for purchases of office supplies and similar items.

We discussed the issue of the A/OPC and AOs also being purchase card cardholders with the BoA. BoA officials informed us that it is possible for an A/OPC or an AO to be issued a purchase card if the bank has been specifically notified by the supervisor of the A/OPC or the AO that a card is authorized.

GPO has taken steps to address the issue of AOs also being cardholders in a proposed revision to GPO Instruction 805.27A. This proposed change, in draft GPO Instruction 805.27B, states:

The Approving Official should be the cardholder's immediate supervisor or higher level official. A cardholder cannot be his or her own Approving Official [AO]. A cardholder may not be an [AO] for his or her supervisor. The [AO] may not obtain a credit card.

...The Approving Official for the credit card must be a supervisor or manager and must be other than the cardholder.

Improper Controls Expose GPO to Possible Purchase Card Misuse

Improper controls over purchase cards, such as a lack of separation of duties between cardholders and AOs and the A/OPC having multiple purchase card accounts, potentially exposes the GPO to misuse of the cards, especially with over \$2 million in purchase card charges in FY 2005 and the amount increasing every year. While the cards are intended to benefit the Government through decreasing the administrative time and cost required for purchases of items such as supplies and services, minimal controls such as proper approvals and separation of duties must be in place to ensure the cards are used only for their intended purpose.

Recommendations

5. The Managing Director, Customer Services, should direct the Chief Acquisition Officer to publish and implement revised GPO Instruction 805.27B, "Obtaining, Using and Safeguarding Commercial Credit Cards," as soon as practicable. In addition, the current draft instruction should be revised to reflect not only the duties and responsibilities of the A/OPC, but also that the A/OPC should be restricted from being a cardholder.

Management's Response. Concur. The recommended changes have been incorporated into draft GPO Instruction 805.27B. However, the Chief Acquisition Officer lacks the authority to change agency regulations unilaterally. Since the proposed instruction change impacted bargaining unit members, bargaining was initiated. Changes have been made to the instruction to take into account union objections. The complete text of management's response is in Appendix D.

Evaluation of Management's Response. Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

6. The Managing Director, Customer Services, should direct the Chief Acquisition Officer to close all purchase card accounts for AOs and the A/OPC.

Management's Response. Concur. The account for the A/OPC was closed on September 30, 2005. The accounts for the AOs will be closed within 60 days. The complete text of management's response is in Appendix D.

Evaluation of Management's Response. Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

Finding C. Use of Purchase Cards by Unauthorized Personnel

We identified purchase card accounts that were sometimes being used by personnel other than the cardholder, which is in violation of GPO policy. This occurred because personnel were not familiar with the GPO policy regarding purchase card use and there were no procedures in place to cancel cards of personnel no longer requiring them or to return cards of personnel when retiring or separating from GPO. While no fraudulent or abusive charges were found to have been placed with the cards in question, the absence of appropriate controls over these cards could result in misuse of the cards if not corrected.

Procedures for Purchase Card Cardholders

GPO Instruction 805.27A, Section 6, "Authorized Uses," states that the credit card will be sent to the cardholder: "...with his or her name embossed on it, and it can only be used by that person. When not in use, the card must be secured on GPO premises at all times." Section 9, "Training," states that each cardholder and cognizant official "...is required to complete a minimum of 2 hours training in Basic Procurement and the use of Government Commercial Credit Cards. The card cannot be obtained until the card holder has completed training."

Unauthorized User of GPO Purchase Cards

Effective controls were not in place to prevent unauthorized GPO personnel from using purchase cards. We identified several instances during FY 2005 where GPO personnel other than the cardholder used purchase cards to place charges. For example, in one instance, the cardholder, a manager of a Regional Printing Procurement Office (RPPO), was detailed to the GPO Central Office in Washington D.C., but left the purchase card embossed in his name at the RPPO. The card was subsequently used by several personnel in the RPPO for various small purchases such as supplies. The Acting Manager at the RPPO confirmed that the card assigned to the manager had been used for small purchases on behalf of the RPPO. The Assistant Manager further acknowledged that several other personnel had been allowed to use the RPPO Manager's purchase card while he was detailed to Washington.

In another instance, the Assistant Manager at a different RPPO was identified as the current cardholder. The Manager of this RPPO explained that he had also been issued a purchase card but was later instructed by Acquisition Services to return it. However, before this card was returned to the Central Office, the Assistant Manager acknowledged that he used the Manager's card for small purchases in the Manager's absence. BoA's Purchase Reports for March, April, and May 2005 identified that the RPPO Assistant Manager had been issued two purchase cards (of which one was active) and that the RPPO Manager had also possessed a purchase card.

We also found that the Acting Manager of a third RPPO was a current cardholder. The Acting Manager assumed RPPO management responsibilities from the previous manager

who had retired in April 2004. However, the previous manager also had a purchase card. The card assigned to this former RPPO manager had accumulated \$1,106.94 in charges during FY 2005 before the account was closed.

Each of these three examples illustrates instances where controls intended to ensure that purchase cards are only used by the intended cardholder were not effective.

Cardholders were not Familiar with Card Policies

The unauthorized use of the cards in the previous examples occurred primarily because the personnel were not familiar with the GPO policy regarding purchase card use. In addition, there was no existing written policy or procedure in place to cancel cards of personnel no longer requiring them or to return cards of personnel when retiring or separating from GPO. Purchase card users and cardholders that we interviewed stated that they were not aware of the requirement to limit charge activity to the named cardholder. RPPO Assistant Managers cited the need to procure office supplies in the Manager's absence, especially when there were no other cardholders on hand. Due to changes in personnel at two RPPOs, the managers had elected to leave their purchase card at the RPPO upon transfer or retirement rather than returning the cards to the Central Office. GPO Instruction 805.27A makes no mention of any procedures to be followed when a purchase card cardholder is transferred to another department, retires or otherwise terminates employment with GPO.

We also found that the A/OPC was not aware of these unauthorized purchase card activities. When asked what procedure is followed when a cardholder transfers to another office within GPO or to another government agency, the A/OPC stated that they should receive a request to cancel the purchase card account. Without any such request, however, there is no way the A/OPC would know when to cancel an account.

Section III of the GSA's training module for "A/OPC Responsibilities" states that there are four steps to closing or terminating an account, as follows:

1. Immediately notify the bank when a cardholder leaves the agency/organization, is terminated from employment, or no longer requires a Purchase Charge Card.
2. Obtain an account close out form from your bank, complete it and send it to the bank. This process can usually be accomplished through the bank's Electronic Access System (EAS)...
3. Retrieve and properly destroy/dispose of the card by cutting it into pieces.
4. Review the master file/cardholder listing to ensure the account is closed.

The A/OPC needs to ensure that current policy in GPO Instruction 805.27A concerning authorized users of purchase cards is reaffirmed with all cardholders. In addition, procedures similar to those spelled out by the GSA need to be developed and

implemented in the future revision to 805.27A to ensure that when cardholders transfer, retire, or otherwise leave GPO, the A/OPC is notified so that cards are returned and then appropriately cancelled.

Strengthened Controls Could Help Prevent Unauthorized Use of Purchase Cards

Personnel other than the named cardholder making use of purchase cards results in a weakening of the management controls specifically set up to prevent unauthorized use. This weakness in controls could subject GPO to potential waste, abuse, and even fraud. While no fraudulent or abusive charges were found to have been placed with the cards in question, the opportunity was prevalent. GPO should take appropriate actions to strengthen controls in the purchase card area as soon as possible.

Recommendations

7. The Managing Director, Customer Services, should direct the Chief Acquisition Officer to ensure that the A/OPC reaffirms with all purchase card cardholders the current policy in GPO Instruction 805.27A concerning authorized users of purchase cards.

Management's Response. Concur. Within 30 days of the issuance of GPO Instruction 805.27B, the A/OPC will provide a copy of the instruction to each AO and cardholder, and confirm in writing the cardholder's monthly and single-purchase limits. The correspondence will also identify the cardholder's AO and list the date of the individual's purchase card training. Any individual who cannot provide evidence of undergoing GSA training within the last three years will be required to complete that training. The complete text of management's response is in Appendix D.

Evaluation of Management's Response. Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

8. The Managing Director, Customer Services, should direct the Chief Acquisition Officer to ensure that procedures similar to those spelled out by the GSA in the training module "A/OPC Responsibilities" are developed and implemented in the future revision to 805.27A, to ensure that when cardholders are transferred, retire, or otherwise leave GPO, the A/OPC is notified so that cards are returned and then appropriately cancelled.

Management's Response. Concur. The recommended changes have been incorporated into draft GPO Instruction 805.27B. The complete text of management's response is in Appendix D.

Evaluation of Management's Response. Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

Finding D. Training of Cardholders and Approving Officials

GPO purchase card cardholders and AOs have not been adequately trained. Specifically, of 92 purchase card cardholders of record as of May 2005⁷, only 38 had documentation supporting their receipt of required official training on purchase card use. Further, training records were maintained for AOs only if they were also cardholders. This situation occurred because the A/OPC was not aware of the requirement in GPO Instruction 805.27A for cardholders to complete training before obtaining and using a purchase card. The lack of training could potentially lead to GPO purchase cards being used for unauthorized purposes, or without proper review and approvals, which could in turn lead to increased potential for fraud, waste, and abuse.

Training Requirements

GPO Instruction 805.27A, "Obtaining, Using, and Safeguarding Commercial Credit Cards," November 5, 2002 establishes guidelines and procedures for commercial credit card purchases for supplies and services at the GPO. Section 9 of the instruction, "Training," states that:

Each card holder and Cognizant Official⁸ is required to complete a minimum of 2 hours training in Basic Procurement and the use of Government Commercial Credit Cards. The card cannot be obtained until the cardholder has completed training.

A copy of the completed certificate of training will be provided to the Chief, General Procurement Division [now the A/OPC in Acquisition Services], who must maintain a file. The Chief, [Acquisition Services]...will provide additional written guidelines.

The Office of Management and Budget (OMB) has also published guidance related to purchase cards. Although GPO (as a legislative branch Agency) is not required to follow executive branch guidance, OMB Circular A-123, "Management's Responsibility for Internal Control," August 5, 2005 provides useful guidance related to purchase cards. Specifically, Appendix B of Circular A-123, "Improving the Management of Government Charge Card Programs," establishes standard minimum requirements and suggested best practices for government charge card programs that may be supplemented by individual agency policy and procedures.

Chapter 3 of Appendix B, "Training," Section 3.4, states that the general training requirements for all charge card programs are:

- All program participants must be trained prior to appointment;
- All program participants must take refresher training, at a minimum, every 3 years;
- All program participants must certify that they have received the training, understand the regulations and procedures, and know the consequences of inappropriate actions...

⁷ As of June 30, 2005, the number of cardholders had increased to 101.

⁸ The Cognizant Official is now recognized as the Approving Official (AO) at the GPO. This change is reflected in a proposed revision to GPO Instruction 805.27A, currently in draft format as 805.27B.

Section 3.5.1, "Purchase Card Program Training," states that training for cardholders of the government purchase card must provide general information on how to use a charge card. It must familiarize the cardholders with Federal procurement laws and regulations, agency policies, and proper card use. Training requirements must be consistent with the level of responsibility or spending authority the cardholder will have. With respect to AOs, training in Federal acquisition, applicable financial policies and regulations, and AO responsibilities are required prior to assuming the AO responsibilities. AOs must also receive the same training as the cardholders.

Training Requirements not Being Met

There was no documentation supporting whether all GPO purchase card cardholders have received appropriate training. As part of the audit, we requested training records for all GPO purchase card cardholders. Of the 92 purchase card cardholders of record as of May 2005, only 38 (or 41%) had documentation available supporting that they had received required purchase card training. In addition, the training records provided for the 38 cardholders were dated only as far back as April 8, 2005, or immediately preceding the audit.

Of the cardholders who had no documentation available supporting the fact that training had been taken, many were longtime GPO purchase card cardholders. Our discussions with a number of these cardholders revealed that many of them have been using their purchase card since the inception of the purchase card program at GPO in 1997.

The lack of training for cardholders was not limited to the GPO Central Office. In discussions with 15 cardholders in GPO regional offices, five of the 15 informed us that they had never taken any training relating to the use of the purchase card. Further, two of the five were unaware of the existence of any available training.

In addition to cardholders, the four AOs we interviewed who were not also cardholders, were unaware that even though they were not themselves cardholders, they were still required to take the same training as cardholders and provide documentation of training completion to Acquisition Services.

A/OPC was not Familiar with Training Requirements

The current A/OPC was not aware of the requirement for cardholders to be documenting their completion of training for purchase card usage. Further, the current A/OPC has been in her position only since the retirement of the two previous A/OPCs in April 2004 and had received only the standard purchase card training for cardholders (in 2003) and the BoA training on how to interface with the bank and the bank's Electronic Access System (EAS).

Subsequent to the start of this audit, the GPO Office of Acquisition Services did take prompt action to improve the status of cardholder training and associated recordkeeping. Specifically, by July 2005, the number of cardholders reported as having taken and

completed training for purchase card use had increased to 60, although training records for AOs had not yet been established (except for those AOs who also happen to be current cardholders). Further, newly designated cardholders were informed of the requirement for training, and for documenting it, prior to being issued a purchase card.

Despite these improvements, some of the remaining cardholders who had no documented record of having completed cardholder training still included long-time cardholders. Among these cardholders were seven GPO employees identified as “contract individuals for Acquisition Services,” the cardholders with the highest Annual Purchase Limits (APL) in the entire GPO purchase card program (and with no Single Purchase Limit [SPL]).

Effects of not Receiving Purchase Card Training

When purchase card cardholders do not receive adequate training, opportunities for fraud, waste, misuse and abuse of government resources by cardholders potentially increase. For example, cardholders unfamiliar with the three-year requirement for maintaining adequate documentation to support all purchase card transactions could dispose of records that indicated questionable or fraudulent activities. In another example, one GPO cardholder had taken his purchase card with him on a vacation to Europe, during which the cardholder’s wallet, along with the purchase card, was stolen. The cardholder was not aware of the requirement in GPO Instruction 805.27A stating that purchase cards are to be maintained on GPO premises when not in use.

Due in part to a lack of training, the program’s control risks increased. For example, some cardholders that we interviewed were not able to identify their AO. After informing the A/OPC of this issue, the A/OPC sent an e-mail message to all GPO cardholders requesting that they identify their current AO. When informed of these control weaknesses, the Chief, Acquisition Services acknowledged that many transactions could be charged, goods may or may not be delivered to cardholders, and charged items could be paid for by GPO without sufficient review and approval to question both the charges and the quantities of goods or services. Sufficient training of purchase card cardholders and AOs is an effective start to ensuring that issues such as these are kept to a minimum.

Recommendations

9. The Managing Director, Customer Services should direct the Chief Acquisition Officer to ensure that all purchase card cardholders and AOs complete required training and provide documentation supporting the completion of the training and that training records are maintained and updated, as necessary, by the A/OPC.

Management’s Response. Concur. Each employee identified by your office as having failed to provide evidence of training has been contacted and advised that training must

be completed by January 1, 2006. In addition, each cardholder will be required to undergo refresher training every three years. The complete text of management's response is in Appendix D.

Evaluation of Management's Response. Management's planned actions are responsive to the recommendation. The recommendation is resolved, but will remain undispositioned and open for reporting purposes until corrective actions are completed.

Appendix A. Objectives, Scope, and Methodology

Objectives

The overall audit objective was to evaluate the effectiveness of GPO's purchase card program. The specific audit objectives were to determine whether: (1) GPO has implemented appropriate management controls over the use of purchase cards; and (2) purchase cards are being utilized in compliance with applicable laws, regulations, policies and procedures.

We will report separately on our objectives to evaluate the effectiveness of the examination and payment process for purchase card transactions, and whether purchase cards are being used efficiently and cost-effectively.

Scope and Methodology

To accomplish our audit objectives, we selected a representative sample of purchase cards held by 15 cardholders from Regional Printing Procurement Offices, 4 Approving Officials from selected GPO departments, and 5 other cardholders from several departments in the Central Office. We reviewed applicable Bank of America (BoA) and GPO records and discussed through interviews, either in-person or telephonically, issues related to each cardholder's card usage and training received. We also:

- obtained and reviewed Account Activity (Purchase) Reports from BoA on a monthly basis, through GPO's Customer Services Controller, for the periods from October through December 2004, and from March through July 2005;
- reviewed listings of all active GPO purchase cards for the period of December 2004 through July 2005.
- met with managers and staff from GPO's purchase card program in Acquisition Services, as well as with program monitoring personnel in the GPO Chief Financial Officer's office.
- conducted interviews and requested information from personnel with BoA, which controls and issues all purchase cards for GPO's purchase card program. In so doing, we also requested and obtained access to BoA's on-line information system.

Management Controls Reviewed

We reviewed management controls related to the Purchase Card Program at GPO including those over the issuance and use of Government purchase cards. The significant management controls related to purchase cards are contained in GPO Instruction

Appendix A

805.27A, “Obtaining, Using and Safeguarding Commercial Credit Cards.” In addition, to compare best practices of other Government organizations and entities related to purchase card management controls, we applied to GPO the guidance contained in OMB Circular A-123, Appendix B, “Improving the Management of Government Charge Card Programs,” and the GAO’s “Standards for Internal Control in the Federal Government.”

The audit identified management control weaknesses which are detailed in the findings and recommendations section of the report.

Audit Field Work

We performed field work from April through October 2005 at the GPO Central Office Headquarters in Washington, D.C. We performed the audit in accordance with generally accepted government auditing standards.

Appendix B. GPO Cardholder Limits

Cardholder (Applicable Months)	Department	Monthly Credit Limit per A/OPC (APL/12)	Monthly Credit Limit per Bank of America	Single Purchase Limit (SPL) per A/OPC 5/05 Sched.	SPL per Bank Statements
A (Oct. '04 – January '05)	Engineering Services	\$8,333.33	\$100,000	\$2,500	\$0
A (Apr-May)	Engineering	\$8,333.33	\$16,600	\$2,500	\$0
A (June '05)	Engineering	\$8,333.33	\$100,000	\$2,500	\$0
B (Oct. '04 – Nov. '04, January '05)	Engineering Services	\$8,333.33	\$100,000	\$2,500	\$0
B (Apr-May)	Engineering	\$8,333.33	\$16,600	\$2,500	\$0
B (June '05)	Engineering	\$8,333.33	\$100,000	\$2,500	\$0
C (Oct. '04 – January '05)	Engineering Services	\$8,333.33	\$100,000	\$2,500	\$0
C (Feb. '05)	Engineering	\$8,333.33	\$16,600	\$2,500	\$0
D (Nov. '04- Dec. '04)	Training	Not recorded	\$750,000	Not recorded	\$0
D (Jan-June)	Training	\$125,000	\$1,500,000	\$2,500	\$0
D (July '05)	Training	\$2,083.33	\$25,000	\$2,500	\$0
E (Mar-Apr)	OIG	\$800	\$400	\$500	\$0
E (May '05)	OIG	\$5,000	\$12,500	\$2,500	\$0
E (June-July)	OIG	\$5,000	\$60,000	\$2,500	\$0
F (Mar. '05)	IDD	\$800	\$800	\$500	\$0
F (Apr. '05)	IDD	\$833.33	\$12,000	\$2,500	\$0
F (July '05)	IDD	\$833.33	\$10,000	\$2,500	\$0

Notes:

- The notation “(APL/12)” in the third column heading of this table represents the fact that the A/OPC provided Annual Purchase Limits (APL). To derive the proper Monthly Credit Limit (MCL), each APL was divided by 12 months.
- Monthly bank statements could not be obtained for Cardholders A and B for the months of February and March 2005. Note that even when the MCLs were decreased for Cardholders A, B, and C, they were still inaccurate.
- Cardholder C retired in March 2005. Their last statement was in February 2005.
- Cardholder D was not included on the December 2004 listing of purchase card cardholders; thus the amount was “Not recorded” because there were no purchase and/or credit limits listed for this cardholder at that time.
- Cardholders E and F had their monthly credit limit and single purchase limit reduced per a February 28, 2005 memorandum from the A/OPC. The limits were later increased.

Appendix C. Acronyms Used in the Report

AO	Approving Official
A/OPC	Agency/Organization Program Coordinator
APL	Annual Purchase Limit
BoA	Bank of America
CFO	Chief Financial Officer
EAS	Electronic Access System
FY	Fiscal Year
GAO	U.S. Government Accountability Office
GPO	Government Printing Office
GSA	General Services Administration
MCL	Monthly Credit Limit
OIG	Office of the Inspector General
OMB	Office of Management and Budget
RPPO	Regional Printing Procurement Office
SPL	Single Purchase Limit

Appendix D. Management's Response



U.S. GOVERNMENT
PRINTING OFFICE
KEEPING AMERICA INFORMED

Memorandum

DATE: December 12, 2005

REPLY TO

ATTN OF: Managing Director, Customer Services

SUBJECT: Response to Draft IG Audit Report 06-01, *GPO Purchase Card Program Management Controls*

TO: Assistant Inspector General for Audits
THRU: Deputy Chief of Staff

A handwritten signature in black ink, appearing to read 'M. Lopez', written over the 'THRU' line.

This memo is in response to your nine audit recommendations contained in the draft audit report entitled "*GPO Purchase Card Program Management Controls*." Each recommendation and my comment regarding concurrence and expected disposition/resolution date are provided.

Recommendation 1. *The Managing Director, Customer Services should direct the A/OPC to maintain a current listing of all purchase card cardholder accounts, including MCLs and SPLs for each cardholder. The current MCLs and SPLs should also be accurately reflected on the individual cardholder's monthly BoA statements.*

Response: Concur. The current listing maintained by the A/OPC is now accurate and will be reviewed monthly to ensure that it remains accurate. Ensuring that the BoA listing remains accurate as to MCLs and SPLs may be more problematic, as BoA has not been particularly responsive in the past. In order to increase the accuracy of the BoA listing, management will meet with BoA to review their listing and reconcile any differences.

Recommendation 2. *The Managing Director, Customer Services should direct the A/OPC to immediately review the MCLs and SPLs for all GPO purchase card cardholders to ensure they accurately reflect the correct amounts. Any revisions should then be coordinated with BoA and verified through subsequent monthly statements.*

Response: Concur. The A/OPC has reviewed the MCLs and SPLs for all GPO purchase cardholders and determined that they accurately reflect the correct amounts. In order to increase the accuracy of the BoA listing, management will meet with BoA to review their listing and reconcile any differences.

Appendix D

Recommendation 3. The Managing Director, Customer Services should direct the A/OPC to cross-check the cardholder listing to retirement and closed account records on a regular basis to ensure that closed account numbers per GPO agree with BoA.

Response: Concur. To correct the problem of separating employees failing to return their purchase card, Acquisition Services, in cooperation with Human Capital, has modified the Employee Separation Checkout Sheet (GPO Form 2938) to require that all separating employees obtain the signature of the Director, Acquisition Services. The separating employee's name will be checked against the cardholder list, and any separating cardholder must return their card to Acquisition Services. The A/POC will then initiate account closeout with BoA. A copy of the new Employee Separation Checkout Sheet (GPO Form 2938) is attached.

Recommendation 4. The Managing Director, Customer Services should direct the A/OPC to coordinate with BoA to ensure that reports of purchase card activities are arranged in a format which provides accurate, current, and complete information. In addition, the A/OPC should obtain the Current Accounts Report and determine whether it provides information that can be used in monitoring the overall purchase card program at GPO.

Response: Concur. In order to increase the accuracy and usability of the BoA report, management will meet with BoA to review their listing, reconcile any differences and suggest revisions to the report format.

Recommendation 5. The Managing Director, Customer Services, should direct the Chief Acquisition Officer to publish and implement revised GPO Instruction 805.27B, "Obtaining, Using and Safeguarding Commercial Credit Cards," as soon as practicable. In addition, the current draft instruction should be revised to reflect not only the duties and responsibilities of the A/OPC, but also that the A/OPC should be restricted from being a cardholder.

Response: Concur. The recommended changes have been incorporated into draft GPO Instruction 805.27B. (Copy attached.) However, the Chief Acquisition Officer lacks the authority to change agency regulations unilaterally. Since the proposed instruction change impacted bargaining unit members, I & I bargaining was initiated. Changes have been made to the proposed instruction to take into account union objections, and the Chief Acquisition Officer will forward the revised instruction for appropriate concurrences.

Recommendation 6. The Managing Director, Customer Services, should direct the Chief Acquisition Officer to close all purchase card accounts for AOs and the A/OPC.

Response: Concur. The account for the A/OPC was closed on September 30, 2005. The accounts for the AOs will be closed within 60 days.

Recommendation 7. The Managing Director, Customer Services, should direct the Chief Acquisition Officer to ensure that the A/OPC reaffirms with all purchase card cardholders the current policy in GPO Instruction 805.27A concerning authorized users of purchase cards

Response: Concur. Within 30 days of the issuance of GPO Instruction 805.27B, the A/OPC will provide a copy of the instruction to each AO and cardholder, and confirm in writing the cardholder's monthly and single-purchase limits. The correspondence will also identify the cardholder's AO and list the date of the individual's purchase card training. Any individual who cannot provide evidence of undergoing GSA training within the last 3 years will be required to complete that training.

Recommendation 8. The Managing Director, Customer Services, should direct the Chief Acquisition Officer to ensure that procedures similar to those spelled out by the GSA in the training module "A/OPC Responsibilities" are developed and implemented in the future revision to 805.27A, to ensure that when cardholders are transferred, retire, or otherwise leave GPO, the A/OPC is notified so that cards are returned and then appropriately cancelled

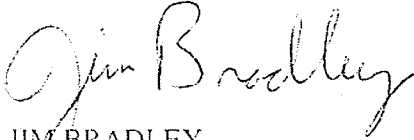
Response: Concur. The recommended changes have been incorporated into draft GPO Instruction 805.27B. Copy attached.

Recommendation 9. The Managing Director, Customer Services should direct the Chief Acquisition Officer to ensure that all purchase card cardholders and AOs complete required training and provide documentation supporting the completion of the training and that training records are maintained and updated, as necessary, by the A/OPC

Response Concur. Each employee identified by your office as having failed to provide evidence of training has been contacted and advised that training must be completed by January 1, 2006. Many cardholders have responded that they took the training and will forward the appropriate certificates for our records. Attached are six such training certificates. In addition, each cardholder will be required to undergo refresher training once every 3 years.

Appendix D

Thank you for opportunity to comment on the draft report. Please contact me if you have any questions regarding my response.


JIM BRADLEY

Appendix E. Status of Recommendations

Recommendation No.	Resolved	Unresolved	Open/ECD*	Closed
1	X			
2	X			
3	X			01/09/06
4	X			
5	X			
6	X			
7	X			
8	X			
9	X			

*Estimated Completion Date.

Appendix F. Report Distribution

Government Printing Office

Public Printer
Deputy Public Printer
Chief Financial Officer
Chief Human Capital Officer
Chief Information Officer
Co-Director, Office of Innovation and New Technology
Co-Director and Chief Technical Officer, Office of Innovation and New Technology
Chief of Staff
 Deputy Chief of Staff
 Assistant Chief of Staff for Analysis
Director, Congressional Relations
Director, Equal Employment Opportunity
Director, New Business Development
Director, Public Relations
Director, Security Services
General Counsel
Law Librarian
Managing Director, Customer Services
Managing Director, Plant Operations
Superintendent of Documents

Non-GPO Federal Organizations and Individuals

GPO Audit Advisory Committee

Chairman and Ranking Minority Member - Congressional Committees and Subcommittees

Chairman, Joint Committee on Printing
Vice Chairman, Joint Committee on Printing

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