



At a Glance

Why We Did This Review

The Office of Inspector General (OIG) performed this audit to determine the U.S. Chemical Safety and Hazard Investigation Board's (CSB's) compliance with the Government Charge Card Abuse Prevention Act of 2012. The act requires the Inspector General of each agency to conduct periodic assessments of the agency purchase card program to analyze the risks of illegal, improper or erroneous purchases.

In fiscal year 2015, the OIG conducted a risk assessment of CSB's purchase card program and, based on identified deficiencies, we determined CSB's program as high risk for illegal, improper or erroneous purchases and payments. As a result, we concluded an audit was needed in fiscal year 2016.

This report addresses the following CSB goal:

- *Preserve the public trust by maintaining and improving organizational excellence.*

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CSB Has Improved Its Controls Over Purchase Cards

What We Found

CSB has improved its internal controls governing purchase cards. CSB needs to continue to follow the regulations set forth in its Charge Card Management Plan and Office of Management and Budget's guidance governing agency purchase cards. Our audit sample of 11 transactions noted the following for three of those transactions:

CSB has lowered to low risk its purchase card program, for which it spent \$302,556 in fiscal year 2015.

- Two transactions, totaling \$5,500, were not approved prior to the purchase.
- For one transaction, for \$3,000, the purchase card statement included \$169 in taxes charged to the CSB purchase card. CSB's invoice did not have the taxes charged. The purchase card bank stated there was an issue with charges in the tax field on the statement. We determined that CSB did not pay taxes for this transaction.

CSB stated that cardholders occasionally make purchases before obtaining written approval, and it does not always recover taxes that are paid on investigator purchases. CSB has improved its purchase card internal controls, and is at a low risk for unauthorized purchases. We plan to conduct our required annual risk assessment in fiscal year 2017.

Recommendations and Planned Agency Actions

We recommend that CSB require additional purchase card training to all cardholders and charge card managers (including agency/organization program coordinator, approving officials and other accountable/billing officials). CSB stated it understands the importance of providing training, and is looking into training options. CSB provided a planned corrective action and completion date for our recommendation.

We also recommend that CSB perform a cost/benefit analysis to determine if it is beneficial to identify and correct any improper payments and recover taxes paid in fiscal year 2015 and subsequent purchases. CSB stated it tracks sales taxes for fiscal year 2016. Also, CSB completed a cost/benefit analysis, which concluded that it was not cost effective for CSB to identify and recover fiscal year 2015 sales taxes. CSB's completed corrective actions met the intent of our recommendation. Therefore, we closed this recommendation.