



NASA OFFICE OF INSPECTOR GENERAL

SUITE 8U71, 300 E ST SW
WASHINGTON, D.C. 20546-0001

August 19, 2020

TO: Robert Gibbs
Associate Administrator for Mission Support Directorate

SUBJECT: Memorandum, *Fiscal Year 2020 Risk Assessment of NASA's Charge Card Programs*
(ML-20-004; S-20-002-00)

We are providing this memorandum to inform the Agency of the results of our fiscal year 2020 risk assessment of NASA's charge card programs. The Government Charge Card Abuse Prevention Act of 2012 (Pub. L. No. 112-194, 2012) requires Inspectors General to conduct periodic assessments of agency purchase (including convenience checks) and travel card programs to analyze the risk of illegal, improper, or erroneous transactions. We use the results of this risk assessment to determine the scope, frequency, and number of audits we need to conduct of NASA's charge card programs.

We conducted our risk assessment based on fiscal year 2019 purchase and travel card data and information. Specifically, we reviewed the Agency's compliance with requirements of the Act, evaluated trends in statistical information for purchase and travel cards, and reviewed each program's annual narrative description for significant changes affecting the program. Additionally, we performed data analytics on charge card transactions and inquired of our Office of Investigations concerning open cases related to purchase and travel cards. We also examined the results of NASA management, Government Accountability Office, and NASA Office of Inspector General periodic reviews and reports related to the Agency's purchase and travel card programs.

Overall, we concluded that the risk of illegal, improper, or erroneous purchases and payments through NASA's purchase and travel card programs were moderate and low, respectively. As a result, we do not plan on conducting an audit of the Agency's charge card programs at this time. This determination does not mean that NASA's purchase and travel card programs are free of illegal, improper, or erroneous use, or free of internal control deficiencies. As such, we encourage NASA management to continue to conduct prudent oversight over its charge card programs and ensure that internal controls are in place and implemented in order to safeguard taxpayer funds.

We appreciate the courtesies and cooperation extended to us during this assessment. If you have questions, please contact Mark Jenson, Financial Management Director, at mark.jenson@nasa.gov, or Regina Dull, Project Manager, at regina.dull@nasa.gov.

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