



NASA OFFICE OF INSPECTOR GENERAL

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

January 11, 2021

The Honorable Russell T. Vought
Director
Office of Management and Budget
Executive Office of the President
Washington, DC 20503

Subject: *Fiscal Year 2020 Report on Status of Charge Card Audit Recommendations*
(S-21-001-00, ML-21-001)

Dear Director Vought,

The Government Charge Card Abuse Prevention Act of 2012, Public Law 112-194, as implemented by Office of Management and Budget (OMB) Memorandum M-13-21, requires Inspectors General to report to OMB within 120 days of the end of each fiscal year on their agency's progress in implementing charge card-related audit recommendations. This letter responds to that reporting requirement for fiscal year (FY) 2020.

On February 28, 2018, the NASA Office of Inspector General (OIG) issued a report entitled *Review of NASA's Purchase and Travel Card Programs* (IG-18-014). Our objective in this audit was to examine whether key internal controls in NASA's charge card programs detect and prevent potentially illegal, improper, or erroneous transactions. The report included five recommendations to NASA to improve the effectiveness of internal controls within its charge card programs; a list of the recommendations and their statuses is presented in Enclosure I.

One recommendation related to NASA's travel card program remained open and unimplemented at the end of FY 2019. During the past year, the OIG verified that NASA has taken corrective actions to implement the outstanding recommendation and subsequently closed it during FY 2020. Therefore, as of September 30, 2020, NASA has no open recommendations related to its charge card programs.

Please contact Renee Juhans, NASA OIG Executive Officer, at 202-358-1712 or renee.n.juhans@nasa.gov, if you or your staff have questions about this memorandum.

Sincerely,

Paul K. Martin
Inspector General

cc: Stephen Shinn
Acting Chief Financial Officer

Robert Gibbs
Associate Administrator for Mission Support Directorate

William G. Roets II
Acting Assistant Administrator for Procurement

Enclosure – 1

Enclosure I: Closed Recommendations

Table 1: Closed Recommendations for NASA OIG, *Review of NASA's Purchase and Travel Card Programs*, (February 28, 2018, IG-18-014)

Charge Card Program	Recommendation Number	Description	Closure Date
Travel	1	The Chief Financial Officer (CFO) should establish a procedure, which may be risk-based, to monitor whether travelers are using their travel cards for all official travel expenses.	June 17, 2020
Travel	2	The CFO should remind NASA travel cardholders, and require acknowledgement in writing of their understanding, that: (a) all official travel expenses are to be paid with the travel card unless an exemption applies in which case the travel voucher or supporting documentation should include an explanation, and (b) cash advances should not exceed the amount anticipated that cannot be paid with the travel card.	June 3, 2019
Purchase	3	The Executive Director of the NASA Shared Services Center (NSSC) should reiterate to Agency purchase cardholders (a) the definition of a split purchase and emphasize the requirement to combine known purchases to the same vendor on the same day into a single purchase, (b) the minimum documentation requirements for the purchase card transaction file, and (c) NASA's procedures for recoupment of sales tax and documentation requirements when payment is unavoidable.	March 1, 2019
Purchase	4	The NSSC Executive Director should include the requirements listed in recommendation 3 in the Agency's triennial purchase card training.	March 1, 2019
Purchase	5	The Assistant Administrator for Procurement should revise NASA's existing policy specifying the type of evidence that should be maintained as proof that goods ordered were received.	February 6, 2019

Source: NASA OIG