

# U.S. International Trade Commission

*2019 Charge Card Risk Assessment*



**OIG-MR-19-07**

**January 31, 2019**



Office of Inspector General

*The U.S. International Trade Commission is an independent, nonpartisan, quasi-judicial federal agency that provides trade expertise to both the legislative and executive branches of government, determines the impact of imports on U.S. industries, and directs actions against certain unfair trade practices, such as patent, trademark, and copyright infringement. USITC analysts and economists investigate and publish reports on U.S. industries and the global trends that affect them. The agency also maintains and publishes the Harmonized Tariff Schedule of the United States.*

*Commissioners*

*David S. Johanson, Chairman*

*Irving A. Williamson*

*Meredith M. Broadbent*

*Rhonda K. Schmidlein*

*Jason E. Kearns*




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## UNITED STATES INTERNATIONAL TRADE COMMISSION

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WASHINGTON, DC 20436

January 31, 2019

OIG-RR-001  
OIG-MR-19-07

Chairman Johanson:

The purpose of this Management Report is to transmit the results of the Office of Inspector General's annual risk assessment of the Commission's charge card program, as required by the Government Charge Card Abuse Prevention Act of 2012.

We determined that the overall risk for the charge card program is low. We made the determination based on our knowledge of the Commission's charge card processes and procedures, previous work completed by the Office of Inspector General, and the following criteria selected from the Office of Management and Budget Circular A-123, Appendix B:

<b>Criteria</b>	<b>Assessment Results</b>	<b>Risk Rating</b>
Purchase Cardholder and Approving Officials must take refresher training every 3 years.	All Purchase cardholders and approving officials have current training certificates on file.	Low
Perform periodic reviews of charge card accounts	The Commission has procedures in place to periodically review purchase card, fleet card, and travel card accounts for improper charges.	Low
Span of control should be appropriate (ratio of approving officials to purchase card holders)	As of September 30, 2018 there were 11 purchase cardholders and seven approving officials. Approving officials are supervisors within the office of the purchase card holder.	Low
Ensure separation of duties among key purchase card functions.	Cardholders perform purchase, approving officials authorize purchases, the Office of Finance performs payment activities, the Office of Procurement performs reviews.	Low
Monitor delinquency reports	The Office of Chief Financial Officer monitors travel card delinquency reports and follows up appropriately.	Low

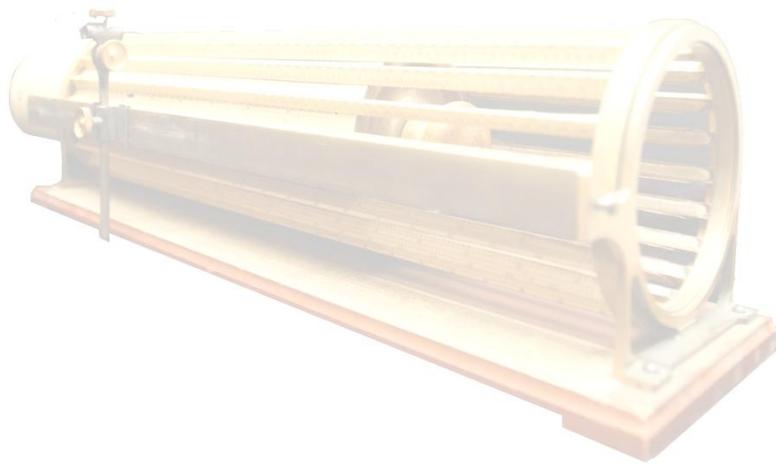
The Commission has three open recommendations related to the charge card program. The recommendations are associated with updating and strengthening the Commission's charge card policies and procedures. We are not issuing any new recommendations in this report.

Thank you for the courtesies extended to my staff during this assessment.

Sincerely,

A handwritten signature in blue ink, reading "Philip Heneghan". The signature is written in a cursive style with a long, sweeping tail.

Philip M. Heneghan  
Inspector General



*“Thacher’s Calculating Instrument” developed by Edwin Thacher in the late 1870s. It is a cylindrical, rotating slide rule able to quickly perform complex mathematical calculations involving roots and powers quickly. The instrument was used by architects, engineers, and actuaries as a measuring device.*

# To Promote and Preserve the Efficiency, Effectiveness, and Integrity of the U.S. International Trade Commission



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