

# AUDIT REPORT

## AUDIT OF NRC'S TRAVEL CHARGE CARD PROGRAM

13-A-17      April 16, 2013



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OFFICE OF THE  
INSPECTOR GENERAL

**UNITED STATES**  
**NUCLEAR REGULATORY COMMISSION**  
WASHINGTON, D.C. 20555-0001

April 16, 2013

MEMORANDUM TO: J.E. Dyer  
Chief Financial Officer

R. William Borchardt  
Executive Director for Operations

FROM: Stephen D. Dingbaum **/RA/**  
Assistant Inspector General for Audits

SUBJECT: AUDIT OF NRC'S TRAVEL CHARGE CARD PROGRAM  
(OIG-13-A-17)

Attached is the Office of the Inspector General's (OIG) audit report titled *Audit of NRC's Travel Charge Card Program*.

The report presents the results of the subject audit. Agency comments provided at the March 27, 2013, exit conference have been incorporated, as appropriate, into this report.

Please provide information on actions taken or planned on each of the recommendations within 30 days of the date of this memorandum. Actions taken or planned are subject to OIG follow up as stated in Management Directive 6.1.

We appreciate the cooperation extended to us by members of your staff during the audit. If you have any questions or comments about our report, please contact me at 415-5915 or Eric Rivera, Team Leader, Financial and Administrative Audits Team, at 415-7032.

Attachment: As stated

## **EXECUTIVE SUMMARY**

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### **BACKGROUND**

The Nuclear Regulatory Commission (NRC) established its travel charge card program (referred to as the program) to facilitate employee travel in support of the agency's mission. Specifically, the purpose for using Government charge cards designated for travel purposes (referred to as travel cards) is to reduce the overall cost of travel to the Federal Government through lower administrative costs and by taking advantage of rebates offered by card vendors based on the volume of transactions and on prompt payment of bills. The Federal Travel Regulation mandates the use of travel cards for all official travel expenses unless specifically exempted. Under the program, travel cards can be used to pay for expenses related to official Government travel, such as lodging, meals, and rental cars. During FY 2011, approximately \$16.8 million was charged for travel under this program.

### **OBJECTIVE**

The audit objective was to assess the adequacy and effectiveness of NRC's policies, procedures, and internal controls over the travel card program for preventing and detecting travel charge card misuse and delinquencies.

### **RESULTS IN BRIEF**

NRC's travel card program has policies, procedures, and internal controls in place to prevent and detect travel card misuse and delinquencies. NRC also has policies in place to lower the overall cost of official travel to the agency. However, the Office of the Inspector General (OIG) determined the efficiency and effectiveness of NRC's management of rebates and quarterly data reporting to Office of Management and Budget (OMB) can be improved. Specifically, opportunities exist to:

- A. Maximize NRC's rebates by using recommended Federal strategies.
- B. Improve quarterly reported data accuracy by employing available tools.

## **RECOMMENDATIONS**

This report makes recommendations to improve the internal controls over the management of the travel card program. A list of these recommendations appears on pages 17 and 18 of this report.

## **AGENCY COMMENTS**

An exit conference was held with the agency on March 27, 2013. Agency management stated their agreement with the findings and recommendations in this report and opted not to provide formal comments for inclusion in this report.

## **ABBREVIATIONS AND ACRONYMS**

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Coordinator    Agency/Organization Program Coordinator

GSA            General Services Administration

MD            Management Directive

NRC           Nuclear Regulatory Commission

OCFO        Office of the Chief Financial Officer

OIG           Office of the Inspector General

OMB         Office of Management and Budget

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## I. BACKGROUND

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The Nuclear Regulatory Commission (NRC) established its travel charge card program (referred to as the program) to facilitate employee travel in support of the agency's mission. Specifically, the purpose for using Government charge cards designated for travel purposes (referred to as travel cards) is to reduce the overall cost of travel to the Federal Government through lower administrative costs and by taking advantage of rebates offered by card vendors based on the volume of transactions and on prompt payment of bills. The Federal Travel Regulation mandates the use of travel cards for all official travel expenses unless specifically exempted. Under the program, travel cards can be used to pay for expenses related to official Government travel, such as lodging, meals, and rental cars.

The General Services Administration (GSA) administers the Governmentwide Travel Card Program through a master contract. Under this master contract, GSA has agreements with several banks, including Citibank — the bank used by NRC — to provide travel cards to Federal employees. NRC negotiates specific terms for its travel card program, and these terms are listed in a task order. The NRC task order includes, among other things, the period of performance and the rebate schedule expressed as basis points.<sup>1</sup> A rebate<sup>2</sup> is the monetary payment provided to an agency by charge card vendors based on the amount spent and the timeliness of payments.

The Office of Management and Budget (OMB) prescribes policies and procedures regarding internal controls over Government charge card programs in OMB Circular A-123, Appendix B, Revised, (OMB Circular A-123, Appendix B), "Improving the Management of Government Charge Card Programs." Goals of the guidance include reducing program costs through the maximization of rebates and using program data to monitor policy compliance and inform management decisionmaking.

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<sup>1</sup> One basis point is one one-hundredth of one percent. Expressed as a decimal, one basis point equals .0001 or 10 cents (\$.10) per \$1,000.

<sup>2</sup> Congress has used the term "refund" and "rebate" interchangeably.

This guidance requires that each agency develop and maintain written policies and procedures for the appropriate use of travel cards. To comply with this requirement, NRC's Office of the Chief Financial Officer (OCFO), the lead office for the travel card program, developed the Travel Charge Card Management Plan to document administrative policies and procedures for both Individually Billed Accounts<sup>3</sup> and Centrally Billed Accounts<sup>4</sup>. The Travel Charge Card Management Plan includes training requirements, responsibilities of travel charge card program participants, procedures to obtain a travel card, requirements to evaluate program effectiveness to reduce program costs, and reporting program metrics to OMB.

OCFO has a designated Agency/Organization Program Coordinator (Coordinator) who is responsible for the overall management and oversight of the program. The Coordinator serves as the liaison between cardholders and the contracting bank. Other Coordinator responsibilities include:

- Processing new travel card applications, including training verification.
- Providing guidance to NRC travel cardholders regarding program policies and the appropriateness of proposed charges under the travel card program.
- Assisting users with their individual travel card accounts.
- Canceling travel cards when cardholders leave the NRC.

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<sup>3</sup> Individually Billed Account: A Government contractor-issued charge card used by authorized individuals to pay for official travel-and transportation-related expenses for which the contractor (bank) bills the employee, and for which the individual is liable to pay.

<sup>4</sup> Centrally Billed Account: A card/account established by the charge card vendor at the request of the agency/organization. Payments are made directly to the charge card vendor by the agency. Federal agencies are responsible for specifying which travel cards must be centrally billed cards/accounts at the task order level.



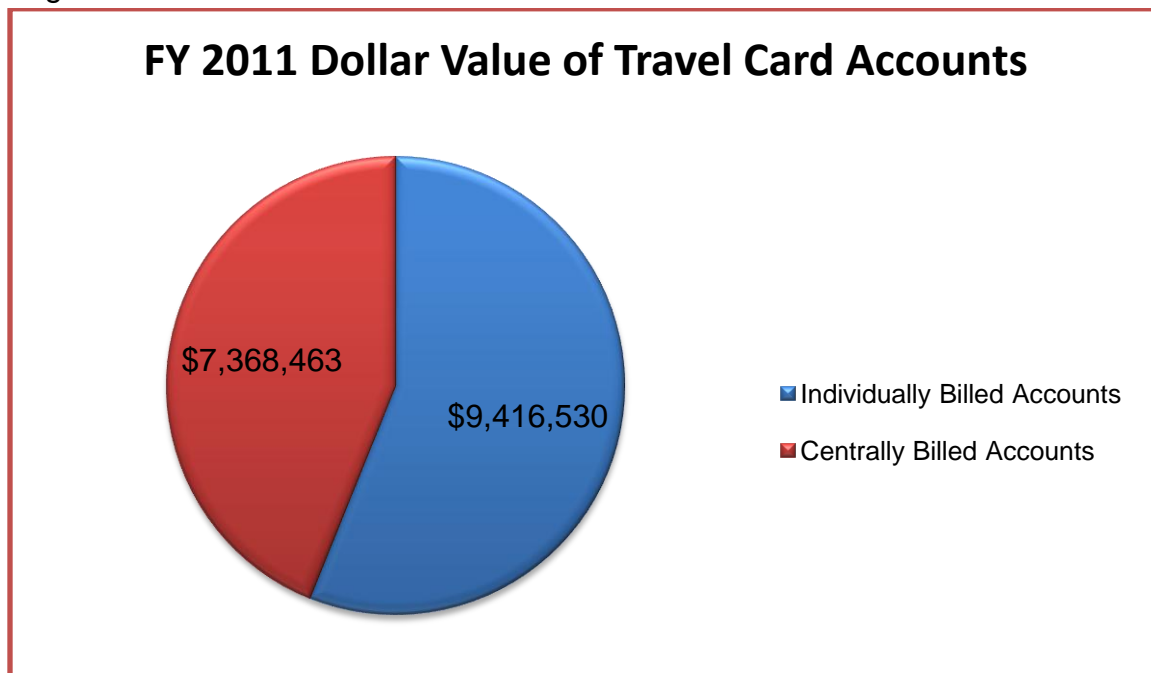
Additionally, OCFO staff are responsible for:

- Reviewing quarterly rebate statements for accuracy.
- Reporting required data elements to OMB.
- Evaluating program effectiveness and compliance with Federal policies.

As of September 30, 2011, 2,618 NRC employees had individually billed cards and the agency held 5 centrally billed cards. During FY 2011,

individuals charged approximately \$9.4 million on individual cards and the agency charged approximately \$7.4 million for airfare, train fare, and airline and agency fees on its centrally billed account (see Figure 1). The program employs approximately three full-time equivalents.

Figure 1



Source: The Office of the Inspector General (OIG) Analysis of Citibank Data

## II. OBJECTIVE

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The audit objective was to assess the adequacy and effectiveness of NRC's policies, procedures, and internal controls over the travel card program for preventing and detecting travel charge card misuse and delinquencies. The report Appendix contains information on the audit scope and methodology.

## III. FINDINGS

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NRC's travel card program has policies, procedures, and internal controls in place to prevent and detect travel card misuse and delinquencies. NRC also has policies in place to lower the overall cost of official travel to the agency. However, OIG determined the efficiency and effectiveness of NRC's management of rebates and quarterly data reporting to OMB can be improved. Specifically, opportunities exist to:

- A. Maximize NRC's rebates by using recommended Federal strategies.
- B. Improve quarterly reported data accuracy by employing available tools.

During the course of the audit, OIG found that nearly two-thirds of agency card holders were not in compliance with OMB's training requirements.<sup>5</sup> OIG discussed this matter with OCFO officials who agreed with this finding and took corrective action. Yellow Announcement No. 148, dated November 16, 2012, states in part:

“New travel charge card applicants and existing travel charge cardholders can now complete the Government

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<sup>5</sup> OMB requires card holders to be trained before a travel card is issued and, at a minimum, every 3 years thereafter.

Travel Charge Card Training (Web-based) course in iLearn. The course will be added directly to your iLearn "To-Do" list on November 20, 2012. Once the course is completed, the travel charge card training will appear in iLearn as "Completed Work." iLearn will keep a record of the completion date. Travel charge cardholders will receive reminders to retake the course 21 days prior to the "Required By" date, which is 3 years from the date the last Government Travel Charge Card Training was completed. However, for those employees who have exceeded the 3-year training requirement deadline, iLearn will add a training requirement with a due date of February 28, 2013."

OIG found this action adequate to address the agency's non-compliance with OMB training requirements.

Additionally, OIG analyzed more than 100,000 lines of both individually and centrally billed FY 2011 account transactions by merchant category code and did not identify any apparent significant misuse or abuse. The transactions are categorized in Table 1. The Coordinator reported there were two disciplinary actions taken during FY 2011 against NRC employees related to travel card abuse reported prior to FY 2011.

A review of OIG investigative files shows that five cases related to travel card abuse were opened during FY 2011. In four of the five cases, disciplinary action was taken during FY 2012. In the fifth case, the employee was counseled in FY 2012 about travel card abuse.

Table 1

Card Type	Category	Item Count	Value
Individually Billed Accounts	Common Carrier <sup>6</sup>	7,249	\$ 356,227
	Rental Car, Other Auto	16,701	\$ 1,563,235
	Food	14,858	\$ 303,297
	Hotel	15,468	\$ 6,260,023
	Cash Disbursements	3,773	\$ 717,226
	Other	<u>1,369</u>	<u>\$ 216,522</u>
	<b>Subtotal</b>	59,418	\$ 9,416,530
Centrally Billed Accounts	Common Carrier	13,569	\$ 6,889,762
	Travel Agent Fee	<u>32,750</u>	<u>\$ 478,701</u>
	<b>Subtotal</b>	<u>46,319</u>	<u>\$ 7,368,463</u>
<b>TOTAL</b>		<u>105,737</u>	<u>\$16,784,993</u>

Source: OIG analysis of Citibank data

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<sup>6</sup> Private-sector supplier of air, rail or bus transportation.

## A. Rebate Management

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NRC's travel card program management does not maximize travel card rebates. OIG's analysis of the FY 2011 rebate shows that the agency could have received approximately \$60,000 more than the \$96,242 it received on net charges of approximately \$16.8 million. NRC does not maximize its rebate because program management staff does not effectively use strategies identified in OMB Circular A-123, Appendix B, available to Federal agencies to increase rebate payments. As a result, NRC does not receive the maximum rebate, which, in turn, makes program costs unnecessarily high. Further, NRC is not in full compliance with OMB requirements.

### Federal Policy and Agency Guidance

OMB prescribes policies requiring agencies to maximize their rebates to lower overall program costs. NRC's rebates are based on the NRC-specific task order between the agency and Citibank, and OMB requires quarterly review of the task order to ensure proper amounts are being refunded. There are two types of rebates the agency can use to maximize its refund: (1) productivity, based on timeliness of payments by both the agency and individuals, and (2) sales, based on the volume of charges for the period.

The Federal Travel Regulation mandates use of the travel card by Government employees unless they travel five or fewer times per year. However, agencies have the flexibility to require any employee who travels on official business to use the card.

NRC staff have two internal documents that provide agency-specific guidance: the Travel Charge Card Management Plan and Management Directive (MD) 14.1, *Official Temporary Duty Travel*. The Travel Charge Card Management Plan requires OCFO staff to seek to maximize refunds and requires that all employees who travel more than five times annually use a travel card to pay for official travel expenses.

MD 14.1 states, "any NRC employee who expects to make more than five trips during any 12-month period (frequent traveler) **should apply**

[emphasis added] for the card.” This is not compliant with Federal regulations that **require** employees who travel more than five times per year **to use** the card for official Government travel expenses.

### **NRC Not Maximizing Rebate**

NRC's travel card program management does not maximize the agency's travel card rebate. For example, NRC does not monitor use of the card by frequent travelers, mandate split disbursement,<sup>7</sup> or pay centrally billed accounts within a day of invoice receipt – all conventional strategies for improving rebates for use of the travel card. In FY 2011, NRC received a sales and productivity rebate of \$96,242 on net charges of approximately \$16.8 million. Centrally billed account payments earned approximately 36 percent of the maximum potential productivity rebate. Individually billed account payments earned approximately 64 percent of the maximum potential productivity rebate. Information identifying frequent travelers to calculate additional potential sales rebates was unavailable. Further, OCFO staff do not review the task order and verify rebates as required by OMB.

### **Rebate Strategies Not Effectively Used**

NRC does not maximize its rebate because program management staff do not effectively use the strategies identified in OMB Circular A-123, Appendix B, Attachment 5, “Best Practices in Managing Government Charge Card Programs,” designed to increase timeliness of payments and/or sales volume. Specifically, the agency does not pay invoices as received on

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<sup>7</sup> The Government pays the credit card vendor directly when a traveler uses the card and files a voucher for reimbursement, while additional money owed to the traveler goes to the traveler's bank account. Without split disbursement, the traveler receives the entire voucher settlement and in turn pays the credit card bill.

centrally billed accounts for the productivity rebate, nor does it explore basis point options for the sales rebate. Additionally, the agency does not identify frequent travelers or enforce their use of the card for official travel expenses as required by the Federal Travel Regulation.

### Productivity

The agency does not pay the entire bill for centrally billed accounts upon receipt, but instead pays the bill as charges are matched to specific line items. In FY 2011, centrally billed account bills were paid on average 33 days after receipt of the invoice, whereas individually billed accounts were paid on average 19 days after receipt of the invoice.

OIG reviewed the centrally billed account line items and determined that 70 percent of the transactions were related to travel agency fees of \$14 or less; however, these items represented only 6.5 percent of the total costs. The process would be more efficient if payment of these fees were made daily or weekly, instead of monthly after charges are matched to specific line items. If centrally billed accounts were paid within 1 day of receipt of invoice, and then discrepancies were reconciled, the agency would increase its productivity refund by approximately \$35,000.

Agency officials have another strategy available to manage productivity refunds – split disbursement. However, split disbursement will be advantageous only when the agency improves its payment productivity so that, on average, the agency pays its bills faster than employees. The agency has implemented split disbursement, but it is optional.

Some agencies that OIG benchmarked<sup>8</sup> require all travelers to use split disbursement to maximize their productivity refund. Use of split disbursement is also mandatory for all Department of Defense travelers, according to its travel Web site. Assuming the agency improves centrally

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<sup>8</sup> OIG examined travel card practices at four agencies to determine how their travel card programs are managed.

billed account payment productivity, split disbursement will increase the productivity refund by approximately \$25,000.

### Sales

The agency does not identify its frequent travelers or enforce the requirement that they use their Government travel card for official travel. Currently, NRC defines a frequent traveler as anyone who travels more than five times per year. That is also the Federal minimum requirement. However, the agency has the authority to require any employee who travels at any frequency to use their Government contractor issued travel card. The agency was unable to provide the number of employees who travelled more than five times and did not use a Government travel card during FY 2011. Accordingly, OIG could not perform an analysis to determine the amount of increased rebate the agency would have received for FY 2011, had all travelers, in fact, used their cards rather than pay by other means.

Furthermore, the agency does not perform two other OMB requirements: check the productivity and sales refund deals offered by charge card vendors in comparison to other Governmentwide charge card contracts to ensure a competitive offer,<sup>9</sup> and explore the possibility of tagging along<sup>10</sup> to another agency's existing task order to obtain a better rebate rate.

### **Additional Rebates Available**

OIG analysis found that the agency could have received an additional productivity rebate of approximately \$60,000 by paying centrally billed accounts more efficiently and using mandatory split disbursement. By not taking advantage of available strategies as recommended by OMB, NRC does not receive all potential rebate revenue. This unnecessarily raises program costs and results in the

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<sup>9</sup> The General Services Administration maintains information on many agency refund arrangements and may be used by agency managers for market research purposes.

<sup>10</sup> Joining another agency's established task order in order to receive the same services and rates that are provided to the primary agency.



agency being non-compliant with OMB requirements to maximize rebates.

### **Recommendations**

OIG recommends that the Chief Financial Officer:

1. Develop and implement a policy to pay centrally billed travel card accounts daily or weekly.
2. Check the productivity and sales refund deals offered by charge card vendors in comparison to other governmentwide charge card contracts to ensure a competitive rate.
3. Explore the possibility of using another agency's existing task order ("tag along") to obtain a better rebate rate.
4. Revise Management Directive 14.1 to require that employees who travel more than five times per year must use their Government travel card for official travel expenses.
5. Identify frequent travelers and monitor card use to determine if (a) they have a travel card, and (b) are using it to pay for official travel expenses.
6. Implement mandatory split disbursement for individually billed accounts.

## **B. Accuracy of Quarterly Data Reports**

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OMB requires travel card program managers to report program data at least quarterly. OCFO officials responsible for the travel card program did not report accurate or supportable quarterly data to OMB. In FY 2011, NRC reported incorrect or unsupportable information for 6 of the 14 required data elements. This occurred because program managers do not effectively use the tools available through Citibank's electronic access system<sup>11</sup> and other sources. As a result, NRC management did not receive accurate information to inform program decisions.

### **OMB Requirements**

OMB Circular A-123, Appendix B, requires certain agencies, including NRC, that participate in the travel card program to report 14 data elements (see Table 2) on a quarterly basis. The Circular states that "data monitoring is a critical tool to improve program management and comply with legislative requirements." Additionally, "charge card managers and other stakeholders need timely and accurate data to assess:

- Compliance with legislative and administrative requirements.
- The effectiveness of efforts to mitigate risks of fraud, waste, and abuse.
- Performance trends in managing costs and other relevant indicators of program success."

### **Data Inaccurate and Unsupported**

NRC reports quarterly travel card program data as required. However, OCFO reported incorrect or unsupportable information to OMB on 6 of the 14 required data elements for FY 2011. See Table 2 for a list of the elements and their status.

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<sup>11</sup> The charge card contractor's Internet-based system that provides account access and a variety of reports that assist in the effective management of the charge card programs.

Table 2

Data Element	Status	Reason
# cards	Unsupported	No supporting documentation
# active accounts	Unsupported	No supporting documentation
% of employees who are cardholders	Unsupported	No supporting documentation
Net # of new accounts	Unsupported	No supporting documentation
Dollars spent	Correct	
Refunds earned	Correct	
% of potential refunds earned	Incorrect	The agency did not calculate actual % - always reports 100%
# cases reported to agency, OIG, or Coordinator for possible misuse	Correct	
# administrative/disciplinary actions taken for misuse	Correct	
# cardholders with transaction limits	Correct	
% cardholders with transaction limits	Correct	
# cardholders with Automated Teller Machine limits	Correct	
% cardholders with Automated Teller Machine limits	Correct	
% cardholders that are infrequent travelers	Incorrect	Agency was basing this number on quarterly data instead of annual data

Source: OIG analysis of OCFO information

OIG determined two data elements were incorrect and four were unsupported. Agency management agreed with the assessment of the two incorrect elements. The other four items are unsupported because while the agency reportedly used data from the Citibank electronic access system, there was no documentation to support this statement. OIG recomputed the number of cardholders for each quarter using data obtained directly from the Citibank system and was unable to match OCFO results. The other three unsupported categories are based on the number of cardholders, which, as noted previously, was not supportable.

### **Electronic Access System Not Effectively Used**

NRC does not accurately or efficiently report quarterly data because OCFO staff do not effectively use reports available from Citibank's electronic access system. For example, three of four agencies benchmarked by OIG obtain their respective agency quarterly data directly from available Citibank reports as opposed to the manual calculations performed by OCFO staff. At no additional cost, one agency also had Citibank create a custom report.

### **Training Opportunities Missed**

In addition, neither the travel charge card program manager nor the agency program Coordinator completed training to become familiar with Citibank's reporting capabilities. GSA's training for program managers recommends that they review the bank's electronic access system training guide or go online to learn what specific reports are offered. Citibank's Web site delivers basic, online training for using the reporting system and Citibank customer service representatives are always available to answer questions and resolve issues.

GSA offers online training opportunities as well as in-person classes at annual training meetings. At these training meetings, attendees are afforded opportunities to network with program managers from other agencies and others involved with travel cards and benefit from the experiences of other agencies; however, no one from OCFO has recently attended these annual meetings.

## **Supporting Data Not Maintained By NRC**

During the course of this audit, OIG requested supporting documentation for quarterly data reported to OMB. OCFO officials stated that they do not maintain quarterly source data gathered for OMB reporting. These actions run counter to GSA's training program for managers and other officials, which cautions that copies of all electronic reports generated, particularly statistical or summary reports, should be saved.

## **Program Managers Cannot Determine Program Success**

Without correct data and historical program statistics, NRC program managers cannot optimally assess:

- Compliance with legislative and administrative requirements.
- The effectiveness of efforts to mitigate risks of fraud, waste, and abuse.
- Performance trends in managing costs and other relevant indicators of program success.

Further, NRC is in violation of the requirement to provide OMB with accurate information.

## **Recommendations**

OIG recommends that the Chief Financial Officer:

7. Use the Citibank reports enumerated in the contract as the basis for reporting required quarterly data.
8. Ensure that the travel card program manager and the agency program Coordinator complete online training related to Citibank's electronic access system.

9. Ensure that the travel card program manager and/or the agency program Coordinator attend GSA's annual training meeting related to travel cards to network with other agencies regarding travel card program best practices.
10. Benchmark NRC's data reporting strategies and results to at least three peer agencies.
11. Review and analyze benchmarking information to determine if it can be implemented at NRC.
12. Develop and implement procedures to maintain quarterly statistical and narrative supporting information for subsequent review and trend analysis.

## **IV. CONSOLIDATED LIST OF RECOMMENDATIONS**

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OIG recommends that the Chief Financial Officer:

1. Develop and implement a policy to pay centrally billed travel card accounts daily or weekly.
2. Check the productivity and sales refund deals offered by charge card vendors in comparison to other governmentwide charge card contracts to ensure a competitive rate.
3. Explore the possibility of using another agency's existing task order ("tag along") to obtain a better rebate rate.
4. Revise Management Directive 14.1 to require that employees who travel more than five times per year must use their Government travel card for official travel expenses.
5. Identify frequent travelers and monitor card use to determine if (a) they have a travel card, and (b) are using it to pay for official travel expenses.
6. Implement mandatory split disbursement for individually billed accounts.
7. Use the Citibank reports enumerated in the contract as the basis for reporting required quarterly data.
8. Ensure that the travel card program manager and the agency program Coordinator complete online training related to Citibank's electronic access system.
9. Ensure that the travel card program manager and/or the agency program Coordinator attend GSA's annual training meeting related to travel cards to network with other agencies regarding travel card program best practices.
10. Benchmark NRC's data reporting strategies and results to at least three peer agencies.

11. Review and analyze benchmarking information to determine if it can be implemented at NRC.
12. Develop and implement procedures to maintain quarterly statistical and narrative supporting information for subsequent review and trend analysis.



## **V. AGENCY COMMENTS**

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An exit conference was held with the agency on March 27, 2013. Agency management stated their agreement with the findings and recommendations in this report and opted not to provide formal comments for inclusion in this report.

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## OBJECTIVE, SCOPE, AND METHODOLOGY

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### OBJECTIVE

The audit objective was to assess the adequacy and effectiveness of NRC's policies, procedures, and internal controls over the travel card program for preventing and detecting travel charge card misuse and delinquencies.

### SCOPE

The audit focused on reviewing the management and internal controls over the travel card program during FY 2011. We conducted this performance audit at NRC headquarters from January 2012 to October 2012. Internal controls related to the audit objective were reviewed and analyzed. Throughout the audit, auditors were aware of the possibility or existence of fraud, waste, or misuse in the program.

### METHODOLOGY

OIG reviewed relevant Governmentwide charge card program requirements and guidance, including OMB Circular A-123, Appendix B, *Improving the Management of Government Charge Card Programs*, designed to provide a single source document incorporating any updates, new guidance, or amendments to existing guidance and establishing standard minimum requirements and suggested best practices for Government charge card programs that may be supplemented by individual agency policy and procedure. OIG also reviewed agency guidance, including management directives and office policies and procedures pertaining to Government charge cards, as well as audit reports of other Federal agencies related to this topic. We also examined a number of FY 2011 OCFO travel card records. Specifically, the audit team reviewed the calculations for data element reporting to OMB for accuracy, and travel card training completion records to determine if employees completed the training before obtaining a card.

Additionally, OIG completed the necessary training required to use the electronic access system, CitiDirect® Card Management System. OIG auditors used the system to download, review, and analyze data related to NRC's travel card program through the use of the Audit Command Language system. OIG also reviewed and analyzed SmartPay® 2 statistics posted on GSA's Web site.

OIG interviewed staff at headquarters in Rockville, Maryland, who participate in activities related to various aspects of NRC's travel card program. We conducted these interviews to obtain staff insights into the implementation, management, and oversight of the program. OIG also conducted telephone interviews with staff at the U.S. Agency for International Development, U.S. Securities and Exchange Commission, U.S. General Services Administration, and the National Archives and Records Administration regarding their conduct of travel card programs similar to NRC's.

We conducted this performance audit in accordance with generally accepted Government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The audit work was conducted by Eric Rivera, Team Leader; Kathleen Stetson, Team Leader; Terri L. Cooper, Audit Manager; Gail F.P. Butler, Senior Auditor; Mary W. Meier, Senior Auditor; and Gurpal Singh, Student Analyst.