



NASA OFFICE OF INSPECTOR GENERAL

OFFICE OF AUDITS
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WASHINGTON, DC 20546-0001

October 16, 2024

TO: Robert Gibbs
Associate Administrator for Mission Support Directorate

SUBJECT: Memorandum, *Fiscal Year 2024 Risk Assessment of NASA's Charge Card Programs*
(Report No. ML-25-001, Assignment No. S-24-03-00-FMD)

We are providing this memorandum to inform the Agency of the results of our fiscal year 2024 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 and travel card programs to analyze the risk of illegal, improper, or erroneous transactions. The results of this risk assessment will be used to determine the scope, frequency, and number of audits we need to conduct of NASA's charge card programs.

We conducted the risk assessment by reviewing fiscal year 2023 purchase and travel card data and the requirements and best practices outlined in Office of Management and Budget's Circular No. A-123 Appendix B, *A Risk Management Framework for Government Charge Card Programs*. The areas we assessed included internal controls, charge card management, training, performance metrics and data requirements, and previous audits and recommendation implementation status.

Overall, we concluded that the risk of illegal, improper, or erroneous purchases and payments through NASA's purchase and travel card programs was low. As a result, we do not currently plan on conducting an audit of the Agency's charge card programs. 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 to safeguard taxpayer funds.

We appreciate the courtesies and cooperation extended to us during this assessment. Please contact LaSharn Barnes, Financial Management Audits Director, at 202-294-3851 or lasharn.c.barnes@nasa.gov, or Regina Dull, Assistant Director, at 202-358-7323 or regina.dull@nasa.gov, if you have any questions.

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