



**U.S. International Trade Commission
OFFICE OF INSPECTOR GENERAL**



Management Report Fiscal Year 2026 Charge Card Risk Assessment



THE INSPECTOR GENERAL



UNITED STATES INTERNATIONAL TRADE COMMISSION

WASHINGTON, DC 20436

January 27, 2026

OIG-YY-001
OIG-MR-26-03

Chair Karpel:

This memorandum provides the results of the Office of Inspector General's (OIG) risk assessment of the U.S. International Trade Commission's (Commission) charge card program, as required by the *Government Charge Card Abuse Prevention Act of 2012* (Charge Card Act), P.L. No. 112-194. The Charge Card Act, as implemented by the Office of Management and Budget (OMB) Circular A-123, Appendix B, requires OIGs to use annual periodic risk assessments to determine the necessary scope, frequency, and number of OIG audits or reviews of agency charge card programs. It also requires federal agencies to establish and maintain safeguards and internal controls for purchase cards, convenience checks, travel cards, and integrated cards. OIGs must report the results of their analyses to the agency head and the OMB by January 31 of each calendar year.

In Fiscal Year (FY) 2025, government purchase card activity declined due to [Executive Order 14222](#), Implementing the President's 'Department of Government Efficiency' Cost Efficiency Initiative, issued on February 26, 2025, which implemented a temporary freeze on most government purchase and travel cards. Additionally, non-essential travel was suspended, resulting in fewer travel transactions and contributing to the overall decrease in charge card usage for the fiscal year.

In assessing the risk of the Commission’s purchase, travel, and vehicle fleet card transactions in FY 2025, we considered the size of the agency, the number of active purchase cardholders, the effectiveness of oversight and internal controls in place to prevent cardholders from exceeding the single-purchase and monthly purchase card limits, recently completed OIG audits, and spending patterns.

The scope of our risk assessment for FY 2025 included a review of the Commission’s internal controls for the charge card programs against the requirements identified in OMB Circular No. A-123, Appendix B.¹ We obtained and reviewed documentation, including FY 2025 charge card transaction reports, internal monthly reviews, the Commission’s Purchase Card Handbook, the Commission’s Travel Handbook, vehicle trip logs and support, evidence of Annual Federal Acquisition Service Training (FAST) reporting, and the Office of Internal Control and Risk Management’s performance reviews of the purchase and travel card programs.²

For the Commission’s FY 2025 charge card programs, we determined that the overall risk of illegal, improper, or erroneous charge card transactions was low. As a result, we are not planning to conduct additional reviews of the Commission’s charge card programs in FY 2026. We identified an area in the Commission’s purchase card program where controls can be added or strengthened and have one recommendation for the Commission.

Purchase Card Program

Historically, the Commission’s controls over the purchase card program have included monthly reviews from the Office of Procurement. However, in December 2023, monthly reviews of purchases and supporting documentation were paused due to the retirement of the Purchase Card Program Coordinator (PCPC). The monthly reviews, which were resumed in FY 2025, summarize the number and dollar value of transactions for each statement cycle and identify any exceptions found, e.g., missing receipts, incomplete requisition forms. According to the PCPC, when issues are identified during the monthly review process, the PCPC emails the respective

¹ <https://whitehouse.gov/wp-content/uploads/2019/08/Issuance-of-Revised-Appendix-B-to-OMB-Circular-A-123.pdf>

² As of December 2025, the Office of Internal Control and Risk Management had completed purchase card reviews for the first quarter of FY 2025 and a FY 2025 charge card risk assessment to determine timing and frequency of internal control testing.

purchase cardholder outlining the required corrections needed and follows up to confirm completion.

In the OIG's review of eight FY 2025 purchase transactions, we identified three that deviated from the Commission's Purchase Card Handbook requirements. This is an improvement over last year's purchase card review, when we identified 16 transactions that deviated from the Commission's requirements. The results are shown in Table 1. Documentation was not uploaded to the Purchase Card Log for one transaction, as required by the Commission's Purchase Card Handbook. We also found that the requisition forms were missing required signatures for two of the transactions in our sample. Of the three transactions that deviated from the handbook procedures, the Office of Finance was able to provide documentation for two; however, the documentation was not uploaded to the Purchase Card Log.

We found that all twelve of the monthly reviews stated that there continues to be issues of non-compliance with uploading statements, signatures on requisitions, and approval of certifications, and that all cardholders were made aware of the issues identified in the monthly reviews. One of the two issues related to non-compliance with uploading statements, signatures on requisitions, or approval of certifications was identified during the PCPC's monthly review. Although the cardholder was made aware of the issue and notified of the correction needed in the case we looked at, the change was not made.

Table 1: Purchase Card Transaction Issues Identified in FY 2025 Sample

Issue Identified	Number of Transactions	Total Dollar Amount	Issue Identified in Monthly Review
Requisition Form was Missing One or More Required Signatures	2	\$15,729.83	One of the two transactions was identified.
Requisition Form was not Uploaded in the Purchase Card Holders' Intranet Site Application	1	\$2,840.00	No

Source: OIG analysis of selected FY 2025 Requisition Forms, December 2025.

According to the Commission's Purchase Card Handbook, Cardholders must document each purchase card transaction immediately after completion, and this documentation should be recorded in the Purchase Card Log. Additionally, cardholders must complete a timely upload of signed monthly statements, receipts, invoices, relevant emails, and requisition forms to the corresponding transaction on a designated intranet site, as applicable. The handbook also states

that cardholders are to obtain proper authorization before making a purchase and that agency requisition forms are required for all purchases of goods and/or services (except training) made with the purchase card.

Travel Card

We reviewed seven travel card transactions and identified three travel vouchers that were not submitted on time. Three travelers did not submit vouchers within five business days of the trip's conclusion, as required by the Commission's Travel Handbook. This is an improvement over last year's travel card review, when we identified six travel vouchers that were submitted late.

Vehicle Fleet Card

As part of the Vehicle Fleet Card Program review, we examined FY 2025 trip logs to verify that the logs documented the date and time of the trip, passenger, destination, and miles driven. The Commission's transition to an electronic trip log in June 2024 enhanced the accessibility and ease of our review. We reviewed documentation supporting the reconciliation of the trip logs to the General Services Administration monthly statements. We also verified the Commission's compliance with the annual FAST reporting requirements.

Service Provider Change

Effective October 1, 2025, the Commission transitioned its financial management operations to a new shared service provider, the U.S. Treasury's Administrative Resource Center (ARC). The migration to ARC will impact multiple business processes across the entire agency, including the travel and purchase card transaction approvals and documentation process. Under the new process, purchase card transaction details will now be entered directly into Citibank's credit card module, which automatically integrates with the financial system. And, according to the Travel Officer, travel reminder emails will be automatically sent to travelers when no voucher exists in the travel system after five or more business days.

While the shared service provider change will address the documentation process for charge cards and reminders for the timeliness of travel voucher submissions, the change does not

address the lack of action taken when issues were raised in the monthly charge card program reviews.

We recommend that the Commission:

- 1. Create a means of tracking issues identified in the Purchase Card Program Coordinator's monthly reviews and verify that corrective action is taken to resolve the issues in a timely manner.**

In the next 30 days, please provide me with your management decision describing the specific actions that you will take to implement the recommendations.

Thank you for the cooperation and courtesies extended to my staff during this review.

Sincerely,

A handwritten signature in blue ink that reads "Rashmi Bartlett". The signature is fluid and cursive, with "Rashmi" on the top line and "Bartlett" on the bottom line.

Rashmi Bartlett

Inspector General



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