



**U.S. NATIONAL SCIENCE FOUNDATION**  
**Office of Inspector General**

January 27, 2026

Russell Vought  
Director  
Office of Management and Budget  
725 17<sup>th</sup> Street NW  
Washington, D.C. 20503

Dear Mr. Vought:

The *Government Charge Card Abuse Prevention Act of 2012* (Pub. L. No. 112-194) requires Inspectors General to conduct periodic risk assessments of their agency's purchase card program and report to the Director of the Office of Management and Budget their agency's progress in implementing government charge card audit recommendations.

We issued our most recent purchase card assessment report in September 2025.<sup>1</sup> We recommended that NSF: 1) strengthen oversight to prevent and identify split purchases; 2) develop stronger purchase card controls over donated funds to prevent improper purchases; and 3) review the details of the split purchases identified to determine whether the violations were a result of lack of knowledge or intentional misconduct, and address the root cause appropriately. As of January 27, 2026, the three recommendations remain open. NSF's FY 2025 purchase card activity was less than \$10 million, which does not require a semiannual Joint Purchase Card Violation Report.

The Act also requires periodic audits of agencies' travel card programs when travel card spending exceeds \$10 million. NSF's FY 2025 travel card activity was less than \$3 million. We issued our most recent travel card audit report in August 2015,<sup>2</sup> and there are no outstanding NSF travel card audit recommendations.

If you have any questions, please contact me at 703-292-7100 or [OIGPublicAffairs@nsf.gov](mailto:OIGPublicAffairs@nsf.gov).

Sincerely,

A black rectangular redaction box covering the signature of Theresa S. Hull.

Theresa S. Hull  
Assistant Inspector General  
Office of Audits, Inspections, and Evaluations

---

<sup>1</sup> NSF OIG Report No. 25-06-001, *Risk Assessment of NSF's Purchase Card Program for Fiscal Years 2022 and 2023*, September 9, 2025

<sup>2</sup> NSF OIG Report No. 15-2-008, *Audit of the National Science Foundation's Travel Card Program*, August 18, 2015