



**U.S. AbilityOne Commission  
Office of Inspector General**

355 E Street SW (OIG Suite 335)  
Washington, DC 20024-3243

May 27, 2026

**MEMORANDUM**

TO: Christina Brandt  
Chairperson  
U.S. AbilityOne Commission

Kimberly M. Zeich  
Executive Director  
U.S. AbilityOne Commission

FROM: Carla Smith *Carla Smith*  
Acting Inspector General  
U.S. AbilityOne Commission OIG

SUBJECT: Final Results of the Risk Assessment of the Commission's Government Purchase Card Program OE-2026-01

This memorandum provides the final results of the Office of Inspector General's (OIG) risk assessment of the U.S. AbilityOne Commission's (Commission) Government Purchase Card (purchase card) program for fiscal year (FY) 2025. The OIG concluded that the risk of illegal, improper, or erroneous use in the Commission's purchase card program is **low**. As a result, an audit of the Commission's purchase card program is not warranted.

We appreciate the Commission's assistance during the course of the evaluation. If you have any questions, please contact me or Laretta A. L. Joseph, Assistant IG for Audit and Evaluation at 571329-3419 or at [ljoseph@oig.abilityone.gov](mailto:ljoseph@oig.abilityone.gov).

Enclosure

## **Objective and Background**

### **Objective**

The objective of the risk assessment was to analyze and identify the risks of illegal, improper, or erroneous purchases and payments within the Commission's purchase card program, to determine whether an audit is warranted or make recommendations and identify areas of risk that the Commission could improve to strengthen its purchase card program.

### **Background**

#### **The Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act), Public Law 112-194**

Executive agencies use government charge cards to purchase goods and services for the agency. The Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act), Public Law 112-194, requires federal agencies to establish and maintain safeguards and internal controls for purchase and travel cards. The Charge Card Act requires the Inspector General (IG) of each executive agency to conduct a periodic risk assessment of the agency's purchase card program. The Charge Card Act also requires that IGs conduct periodic risk assessments of the agency's travel card program, if annual charges are at least \$10 million. Because the Commission's travel card transactions are below the \$10 million threshold, the OIG did not conduct a risk assessment of the travel card program.

#### **Office of Management and Budget (OMB) Circular A-123 Appendix B, Revised August 27, 2019**

The OMB Circular provides guidance to consolidate government-wide charge card program management requirements and guidance issued by several agencies. The agencies include OMB, the General Services Administration, the Government Accountability Office, the Department of Treasury, and other Federal agencies. The OMB Circular also, provides a single document that incorporates new or amended existing guidance and establishes standard minimum requirements and best practices for charge card programs that may be supplemented by individual agency policies and procedures.

### **Purchase Card Program**

The purchase card program allows authorized employees to make purchases on behalf of the federal government in support of their agency's mission. Purchases include supplies and goods and services under the micro-purchase threshold. For micro-purchases, the purchase card can be used as a procurement, ordering, and payment mechanism. For purchases above the micro-purchase threshold, the purchase card may be used as an ordering and payment mechanism but cannot be used as a procurement mechanism. This allows employees to make purchases of commercially available supplies or services within their spending limits and that are not prohibited by either federal or agency specific procurement regulations.

Under its purchase card program, the Commission made 108 purchases totaling nearly \$151,500, or approximately 1.5 percent of its fiscal year 2025 annual agency budget.<sup>1</sup>

## Scope and Methodology

The OIG assessed the purchase card program using the requirements and criteria as applicable in the Charge Card Act, OMB Circular A-123, Appendix B, and the Commission’s Charge Card Management Plan. We reviewed the Commission’s training documentation, purchase card reports and logs, receipts or invoices, purchase approval worksheets, internal controls, and met with the Commission’s agency program coordinator and purchase card holders.

The OIG conducted this risk assessment in accordance with the Council of the Inspectors General on Integrity and Efficiency’s Quality Standards for Inspection and Evaluation. The results of the risk assessment should not be interpreted to conclude that the purchase card program is free of illegal, improper, or erroneous use or internal control deficiencies.

## Risk Assessment

To assess risk for the purchase card program, the OIG considered several factors highlighted in the table below:

**Table 1: Risk Assessment Factors**

Criteria	Risk Rating
Transaction Volume and Value	Low
Internal Controls	Moderate
Charge Card Management Plan	Low
Annual Assurance Statement	Low
Refunds	Low
Training	Moderate
Property Management	Moderate
Purchase Card Transaction Review	Low
<b>Overall Risk Score<sup>2</sup></b>	<b>Low</b>

The OIG concluded that the risk of illegal, improper, or erroneous use in the Commission’s purchase card program is **low**. As a result, an OIG audit or review of the Commission’s purchase card program is not planned for FY 2026.

We informed the Commission of minor deficiencies identified during our risk assessment in a letter dated May 27, 2026.

<sup>1</sup> For fiscal year 2025, the annual agency budget was \$9,974,000.

<sup>2</sup> We calculated the average of all the criteria for the overall risk assessment results.

**Management's Response and Our Evaluation:**

The Commission did not find any factual discrepancies in the draft materials. Additionally, the Commission concurred with our suggested improvements to procedures, training, and oversight activities for the purchase card program. While the risk to the charge card program is low, we appreciate the Commission's willingness to improve the program.

# Enclosure Management Response



**U.S. ABILITYONE COMMISSION**  
250 E STREET SW, SUITE 325  
WASHINGTON, DC 20024

May 14, 2026

VIA EMAIL

MEMORANDUM FOR THE INSPECTOR GENERAL

FROM: Kimberly M. Zeich, Executive Director *Kimberly M. Zeich*  
SUBJECT: Management Response to the Draft Report – Risk Assessment of the  
U.S. AbilityOne Commission’s Government Purchase Card Program for FY 2025

On behalf of the U.S. AbilityOne Commission (Commission) and Chairperson Christina Brandt, thank you for the opportunity to review and comment on the Draft Report for the Office of Inspector General’s (OIG) Risk Assessment of the Commission’s Government Purchase Card Program for FY 2025. To effectively meet the Commission’s mission – to tap America’s underutilized workforce of individuals who are blind or have significant disabilities to deliver high quality, mission-essential products and services to Federal agencies in quality employment opportunities – we must ensure the effective stewardship of all Commission resources.

We have reviewed the draft report and accompanying information, and participated in the OIG’s exit briefing. The Commission did not find any factual discrepancies in the draft materials. Additionally, the Commission concurs with the OIG’s findings. The risk assessment highlighted some improvements that can be made to procedures, training, and oversight activities for the agency’s Purchase Card Program that we found both constructive and implementable. We appreciate the audit team’s review, resulting in the identification of opportunities to improve the Commission’s Program.

The Commission’s ongoing point of contact for this risk assessment is Shelly Hammond, Director of Contracting, Agency Program Coordinator-GPC/Travel, and Senior Accountable Official-DATA ACT, who can be reached at [shammond@abilityone.gov](mailto:shammond@abilityone.gov).

cc: Christina Brandt, Chairperson



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