



# Office of the Inspector General

## SOCIAL SECURITY ADMINISTRATION

### MEMORANDUM

**Date:** January 31, 2022

**To:** Ms. Shalanda Young  
Acting Director Office of Management and Budget

**From:** Michelle L. Anderson  
Assistant Inspector General for Audit

**Re:** *Fiscal Year 2021 Report on the Social Security Administration's Status for Implementing Travel and Purchase Card Audit Recommendations*

Dear Acting Director Young:

The *Government Charge Card Abuse Prevention Act of 2012*—as implemented by OMB Appendix B to Circular No. A-123, *A Risk Management Framework for Government Charge Card Programs*—requires Inspector Generals of executive agencies with more than \$10 million in annual purchase and/or travel card spending to report on the implementation of recommendations made to the Social Security Administration (SSA) to address findings of any analysis or audit of purchase card or travel card transactions or programs.

SSA has purchase and travel charge card programs and uses centrally billed accounts for transportation costs when travel reservations are made using the Travel Management Service. SSA does not use convenience checks or integrated charge cards. For fiscal year (FY) 2021, SSA reported approximately \$49 million in purchase card spending and approximately \$3 million in travel card spending.

Although SSA did not have at least \$10 million in travel card spending, we are reporting on the implementation of audit recommendations because SSA had more than \$10 million in purchase card spending for FY 2021.

The attached document shows that we issued a travel card audit report in 2015 with five audit recommendations and issued purchase card audit reports in FYs 2016 and 2018 with six audit recommendations. As of FY 2020, SSA had taken corrective actions and closed all recommendations.

For FY 2021, we did not perform audits or analyses for SSA's charge card programs because the results of our annual periodic assessments have continually shown that the risk of illegal, improper, or erroneous purchases in the SSA's charge card programs were low. Therefore, SSA had no open or closed recommendations related to travel and purchase cards for the FY.

2 | Ms. Shalanda Young  
January 31, 2021

cc:  
Kilolo Kijakazi, Acting Commissioner of Social Security Administration

Attachment



Report on the  
Implementation of Au

Agency OIG Recommendations

Agency: Social Security Administration (SSA)  
 OIG POC: [REDACTED]

Agency	Card Type	OMB Circular A-123, Appendix B Section of Recommendation	Summary of Conditions	Status/Disposition	Current Year (CY) or Prior Year Finding (FY-20XX)	OIG Report Number	OIG Report Date	Comments
SSA/OBFM/OAG	Purchase	Risk Management	We recommended that the Agency complete applicable corrective actions pertaining to the split purchases and the unauthorized commitment of FY 2017 funds.	Closed	FY-2018	A-13-17-50266	2/21/2018	SSA completed its review of the split purchases and unauthorized commitment of funds. The Agency processed all five ratifications of the unauthorized commitment requests.
SSA/OBFM/OAG	Purchase	Risk Management	We recommended that the Agency issue a reminder to help ensure SSA complies with policy and procedures for recording purchase card transactions in purchase order logs and retaining adequate records indicating receipt and acceptance of goods.	Closed	FY -2016	A-13-15-50038	5/10/2016	SSA issued an acquisition alert to remind purchase cardholders to comply with Agency policies and procedures for recording purchase card transactions in purchase order logs and retaining required documentation, including signed and dated receipt and acceptance of goods and services.
SSA/OBFM/OAG	Purchase	Risk Management	We recommended that the Agency assess the split purchases we identified to determine whether they were detected by SSA's monitoring process, and then adjust the monitoring process to identify and resolve such transactions, as needed.	Closed	FY -2016	A-13-15-50038	5/10/2016	SSA completed its assessment of the 28 split purchases identified during the review and sent applicable acquisition management review emails. SSA reported it did not take any action to adjust its monitoring process because OIG used the same methodology for its review as SSA uses in identifying potential split purchases. Also, SSA monitors the CitiDirect's "transaction date" to identify split purchases, which reflects purchase transactions to the same vendor on the same day.
SSA/OBFM/OAG	Purchase	Risk Management	We recommended that the Agency implement a verification process to ensure purchase card training completion, certification, and other related information are included in the applicable training records.	Closed	FY -2016	A-13-15-50038	5/10/2016	SSA implemented a verification process for recording the name and training date for cardholders. Additionally, SSA added a filing verification process to ensure the training certification is included in the applicable cardholder files.
SSA/OBFM/OAG	Purchase	Risk Management	We recommended that the Agency remind approving officials to timely complete all required actions of purchase card termination when an employee leaves to ensure the delegation of acquisition authority is terminated, purchase cards are destroyed, and accounts are cancelled.	Closed	FY -2016	A-13-15-50038	5/10/2016	SSA issued an acquisition alert to remind approving officials to timely complete all required actions of purchase card termination when an employee leaves employment. This included ensuring termination of the delegation of acquisition authority and the purchase card account is closed.
SSA/OBFM/OAG	Purchase	Risk Management	We recommended that the Agency determine the appropriateness of, and take appropriate actions, regarding the questionable transaction that occurred over a weekend.	Closed	FY -2016	A-13-15-50038	5/10/2016	SSA reviewed the questionable weekend transaction and has terminated the employee's acquisition authority and closed the purchase card account.
SSA/OBFM/OFPO	Travel	Risk Management	We recommended that the Agency review all current travel cardholders to ensure they are still employed at SSA and perform a comprehensive review annually to identify any separated employees whose cards were not cancelled when they separated.	Closed	FY -2015	A-13-14-11414	5/29/2015	The Agency developed an annual review process of all travel cardholders that determines which individuals are no longer Social Security employees. Based on those reviews, the Agency will take the necessary actions to cancel the charge card(s).
SSA/OBFM/OFPO	Travel	Risk Management	We recommended that the Agency ensure the one cardholder in our review repays the Agency \$1,344 in travel expenses.	Closed	FY -2015	A-13-14-11414	5/29/2015	SSA subsequently determined there was no overpayment after additional research and discussion with the individual.
SSA/OBFM/OFPO	Travel	Risk Management	We recommended that the Agency remind employees to use their Government travel charge card only for authorized purchases and ATM withdrawals when on official business travel.	Closed	FY -2015	A-13-14-11414	5/29/2015	SSA included this information in a Travel Update. Additionally, SSA reminded staff during hands-on training to use the travel charge card only for authorized purchases and automated teller machine withdrawals when on official business travel.
SSA/OBFM/OFPO	Travel	Risk Management	We recommended that the Agency remind supervisors to ensure employees' travel authorizations are approved before they travel and attach appropriate documentation if emergencies occur.	Closed	FY -2015	A-13-14-11414	5/29/2015	SSA included this information in a Travel Update. Additionally, SSA reminded supervisors during hands-on training to ensure that they approve travel authorizations and attach proper documentation before employee travel takes place.
SSA/OBFM/OFPO	Travel	Risk Management	We recommended that the Agency remind approving officials to (a) ensure employees timely complete training and (b) retain appropriate documentation indicating employees completed the required training.	Closed	FY -2015	A-13-14-11414	5/29/2015	SSA included this information in a Travel Update. Additionally, SSA reminded approving officials during hands-on training sessions to ensure employees complete training timely and document when training was completed. Further, SSA scheduled additional training and sent an email to all employees to ensure everyone is aware of the travel card requirements and policies.