

**Information Report: International Boundary and Water Commission, United States and Mexico, U.S. Section, 2020 Charge Card Risk Assessment AUD-CGI-21-05, November 2020  
Summary of Review**

The Government Charge Card Abuse Prevention Act of 2012,<sup>1</sup> as implemented by Office of Management and Budget (OMB) Memorandum M-13-21,<sup>2</sup> requires the Office of Inspector General (OIG) to conduct annual risk assessments of agency purchase and travel card programs to identify and analyze risks of illegal, improper, or erroneous purchases and payments for use in determining the scope, frequency, and number of periodic audits of these programs.<sup>3</sup>

To assess risk associated with the purchase card program at the International Boundary and Water Commission, United States and Mexico, U.S. Section (USIBWC), OIG reviewed USIBWC's FY 2019 purchase card data and concluded that the risk of illegal, improper, or erroneous use in the USIBWC purchase card program is "low." This conclusion is based on USIBWC's purchase card program size, internal controls, training, previous audits, and OIG Office of Investigations (INV) observations.

Because OIG concluded that risk to the purchase card program is "low," OIG is not recommending an audit of USIBWC's purchase card program be included its FY 2022 - FY 2023 work plan. However, OIG encourages USIBWC officials to continue prudent oversight of the purchase card program and ensure that internal controls intended to safeguard taxpayer funds are fully implemented and followed by USIBWC purchase card holders.

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<sup>1</sup> Pub. L. No. 112-194 (October 5, 2012).

<sup>2</sup> OMB Memorandum M-13-21, "Implementation of the Government Charge Card Abuse Prevention Act of 2012" (September 6, 2013).

<sup>3</sup> Pub. L. No. 112-194 (October 5, 2012), at Sec. 2 § 1909(d)(1) and Sec. 3 (h)(3).