

Information Report: Broadcasting Board of Governors 2017 Charge Card Risk Assessment AUD-CGI-IB-18-20, December 2017

Summary of Review

The Government Charge Card Abuse Prevention Act of 2012¹ requires the Office of Inspector General (OIG) to conduct periodic assessments of agency purchase and travel card programs that 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.

To assess risk associated with the purchase card program at the Broadcasting Board of Governors (BBG), OIG reviewed BBG's FY 2016 purchase card data and concluded that the risk of illegal, improper, or erroneous use in the BBG purchase card program is "very low." This conclusion is based on BBG's purchase card program size, internal controls, training, previous audits, and OIG Office of Investigations (INV) observations.

On the basis of the results of this assessment, OIG is not recommending that an audit of BBG's purchase card program be included in OIG's FY 2019 through FY 2020 work plan. However, OIG encourages BBG officials to conduct prudent oversight of the purchase card program and ensure that internal controls intended to safeguard taxpayer funds are fully implemented and followed by BBG purchase card holders.

¹ Pub. L. No. 112-194 (October 5, 2012).