



*Review of the Internal Revenue  
Service's Purchase  
Card Violations Report*

**July 25, 2014**

**Reference Number: 2014-10-048**

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.



## HIGHLIGHTS

### REVIEW OF THE INTERNAL REVENUE SERVICE'S PURCHASE CARD VIOLATIONS REPORT

## Highlights

**Final Report issued on July 25, 2014**

Highlights of Reference Number: 2014-10-048 to the Internal Revenue Service Deputy Commissioner for Operations Support.

### IMPACT ON TAXPAYERS

Federal audits of agency charge card programs have found varying degrees of fraud, waste, and abuse. On October 5, 2012, the President signed into law the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act), which reinforced Administration and congressional efforts to prevent fraud, waste, and abuse of Governmentwide charge card programs.

### WHY TIGTA DID THE AUDIT

This review was initiated because the Charge Card Act requires each agency with more than \$10 million in purchase card spending in the prior fiscal year to submit semiannual reports of employee purchase card violations and the disposition of those violations, including disciplinary actions taken. The overall objective of this review was to assess the IRS's implementation of and compliance with the law's requirements for the period October 1, 2013, to March 31, 2014.

### WHAT TIGTA FOUND

TIGTA found that the IRS identified and reported two instances of confirmed purchase card misuse and three instances of purchase card misuse pending investigation in its Purchase Card Violations Report. However, TIGTA's independent review identified three additional cases of confirmed purchase card misuse during the reporting period that resulted in an agency action taken in response. The five confirmed purchase card misuse cases all related to prohibited purchases for nominal sums, totaling about \$300. In addition to the three cases pending investigation identified by the IRS,

TIGTA identified two additional purchase card misuse cases pending final IRS action and one pending TIGTA investigation.

The difference in what the IRS and TIGTA reported both for confirmed and pending cases is primarily related to the IRS's interpretation of the term "reportable violation." The IRS did not consider confirmed purchase card misuse a reportable violation if a loss to the Government occurred but the Government was "made whole" by repayment by the responsible cardholder or if the Government purchase card was credited for return of the prohibited goods.

TIGTA also reviewed the IRS's current credit card guidance and determined that IRS policies and controls have been established that are designed to mitigate the risk of fraud and inappropriate Government travel and purchase charge card practices, including controls that address centrally billed travel card accounts. Finally, TIGTA reviewed a draft version of the Department of the Treasury Charge Card Management Plan and determined that it had been updated to reflect the Charge Card Act's new internal control requirements related to centrally billed travel card accounts.

### WHAT TIGTA RECOMMENDED

TIGTA made no recommendations in this report. However, key IRS officials reviewed this report prior to its issuance and agreed with the facts and conclusions presented.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20220

July 25, 2014

**MEMORANDUM FOR DEPUTY COMMISSIONER FOR OPERATIONS SUPPORT**

**FROM:**

Michael E. McKenney  
Deputy Inspector General for Audit

**SUBJECT:**

Final Audit Report – Review of the Internal Revenue Service's  
Purchase Card Violations Report (Audit # 201410010)

This report presents the results of our review of the Internal Revenue Service's (IRS) Purchase Card Violations Report. The overall objective of this review was to assess the IRS's implementation of and compliance with the Government Charge Card Abuse Prevention Act of 2012<sup>1</sup> for the period October 1, 2013, to March 31, 2014.

The Treasury Inspector General for Tax Administration made no recommendations as a result of the work performed during this review. However, key IRS officials reviewed this report prior to its issuance and agreed with the facts and conclusions presented.

Copies of this report are also being sent to the IRS managers affected by the report. If you have any questions, please contact me or Gregory D. Kutz, Assistant Inspector General for Audit (Management Services and Exempt Organizations).

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<sup>1</sup> Pub.L. No. 112-194 (Oct. 2012). On September 6, 2013, the Office of Management and Budget issued OMB Memorandum M-13-21, *Implementation of the Government Charge Card Abuse Prevention Act of 2012*, with implementation guidance for the act. On November 18, 2013, the General Services Administration issued Smart Bulletin No. 021, *OMB Memorandum M-13-21 and Charge Card Compliance Summary*, which included a summary compliance checklist for agency use and sample reporting templates.



*Review of the Internal Revenue Service's  
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## *Review of the Internal Revenue Service's Purchase Card Violations Report*

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### *Abbreviations*

ALERTS	Automated Labor and Employee Relations Tracking System
CCS	Credit Card Services
IRS	Internal Revenue Service
OMB	Office of Management and Budget
PARIS	Performance and Results Information System
TIGTA	Treasury Inspector General for Tax Administration



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## *Review of the Internal Revenue Service's Purchase Card Violations Report*

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### *Background*

Government purchase cards are an affordable and convenient means for making electronic payments, and the Federal Acquisition Regulation<sup>1</sup> designates the purchase card as the preferred method for purchases up to the micro-purchase limit.<sup>2</sup> While the use of purchase cards has been credited with reducing administrative costs and simplifying the acquisition process, audits of Federal agency purchase card programs have found varying degrees of fraud, waste, and abuse. One of the most common risk factors identified is a weak internal control environment. In a prior audit of purchase cards,<sup>3</sup> we found that while some controls were working as intended, the Internal Revenue Service's (IRS) purchase card program lacked consistent oversight to identify and address inappropriate use.

On October 5, 2012, the President signed into law the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act),<sup>4</sup> which requires all executive branch agencies to establish and maintain safeguards and internal controls for Government charge card programs. The Charge Card Act establishes additional reporting and audit requirements for certain Offices of Inspectors General, including the Treasury Inspector General for Tax Administration (TIGTA). The Charge Card Act requires each agency with more than \$10 million in purchase card spending in the prior fiscal year to submit semiannual reports of employee purchase card violations and the disposition of those violations, including disciplinary actions taken.<sup>5</sup>

To ensure compliance with the Charge Card Act, each agency head is required to provide an annual certification that the appropriate policies and controls are in place or that corrective action has been taken to mitigate risk of fraud or inappropriate travel and purchase charge card practices. The annual certification is included as part of the existing annual assurance statement under the Federal Managers' Financial Integrity Act of 1982.<sup>6</sup> In addition, each agency

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<sup>1</sup> 48 C.F.R. §13.201(b) (Revised as of Oct. 1, 2013).

<sup>2</sup> \$3,000 (\$2,500 for services; \$2,000 for construction).

<sup>3</sup> TIGTA, Ref. No. 2013-10-056, *The Purchase Card Program Lacks Consistent Oversight to Identify and Address Inappropriate Use* (June 2013).

<sup>4</sup> Pub. L. No. 112-194 (Oct. 2012). On September 6, 2013, the Office of Management and Budget (OMB) issued OMB Memorandum M-13-21, *Implementation of the Government Charge Card Abuse Prevention Act of 2012*. On November 18, 2013, the General Services Administration issued Smart Bulletin No. 021, *OMB Memorandum M-13-21 and Charge Card Compliance Summary*, which included a summary compliance checklist for agency use and sample reporting templates.

<sup>5</sup> An administrative or internal control process inconsistency that does not result in fraud, loss to the Government, or misappropriation of funds or assets (whether or not recouped) is not a reportable violation for the purposes of the semiannual report.

<sup>6</sup> Pub. L. No. 97-255 (Sept. 1982), 31 U.S.C. 3512(d)(2) (Dec. 2013).



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continues to maintain and submit annually charge card management plans no later than January 31, as required by OMB Circular A-123, Appendix B.<sup>7</sup>

Additional requirements of the Charge Card Act include augmentation of existing internal controls. At a minimum, all agency charge card management plans are required to be reviewed and updated to reflect the following internal control activities related to centrally billed travel card accounts:<sup>8</sup>

- ***To prevent an individual from being reimbursed for a bill already paid by the Government*** by ensuring that agency officials who approve or settle official travel verify that charges paid directly by the Government to the bank are not also reimbursed to an employee or an employee's individually billed account.
- ***To prevent the Government from spending money on unallowable or erroneous charges*** by ensuring that the agency shall dispute these charges and track the status of disputed transactions to ensure appropriate resolution.
- ***To prevent the Government from spending money on unused tickets*** by verifying that the agency (travel management center or service or commercial travel office) submits requests to servicing common carriers for refunds of fully or partially unused tickets and tracks the status of these tickets to ensure resolution.

According to the IRS, between October 1, 2013, and March 31, 2014, the IRS purchase card program included 3,764 purchase cardholders. These purchase cardholders made over 27,485 purchases totaling approximately \$10.3 million with their cards.

OMB Circular A-123 provides guidance that establishes minimum requirements for Government purchase card programs and suggested best practices. The IRS's purchase card policy is set forth in the Purchase Card Program Handbook and the Purchase Card Guide.<sup>9</sup> The March 2014 IRS Restricted Purchase List also provides cardholders with detailed information on what is and is not an acceptable purchase. In addition, the Travel Card Program Handbook<sup>10</sup> provides policy for centrally billed travel cards.

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<sup>7</sup> OMB, OMB Circular No. A-123, Appendix B (Revised), *Improving the Management of Government Charge Card Programs* (Jan. 2009)

<sup>8</sup> Centrally billed travel card accounts are corporate accounts issued to an agency business unit that may be used only to pay for common carrier transportation when an employee is authorized to perform official travel but did not receive an individually billed account card (e.g., new employees who have not been issued a travel card or infrequent travelers). Centrally billed accounts are paid directly by the Government to the card-issuing entity.

<sup>9</sup> Internal Revenue Manual 1.32.6 (Jan. 21, 2010) and Document 9185, *Internal Revenue Service Purchase Card Guide* (Jan. 2012).

<sup>10</sup> Internal Revenue Manual 1.32.4 (Oct. 17, 2012).



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Within the IRS purchase card program, the Office of Procurement is responsible for providing policy guidance, and the Credit Card Services (CCS) Branch<sup>11</sup> is responsible for managing and providing oversight. In addition, the CCS Branch is responsible for tracking and reporting to the Labor and Employee Relations function (hereafter referred to as Labor Relations)<sup>12</sup> instances of alleged inappropriate purchase card use as part of the process for determining and implementing the appropriate disciplinary action. The Chief Financial Officer and CCS Branch share joint responsibility for the centrally billed travel card program. The Chief Financial Officer is responsible for program policy, while the CCS Branch is responsible for program administration and procedures.

The IRS inputs employee misconduct allegations, including those involving purchase cards, into the Automated Labor and Employee Relations System (ALERTS). The ALERTS records employee misconduct allegations and cases and management's responses. TIGTA's Office of Investigations maintains the Performance and Results Information System (PARIS). The PARIS provides TIGTA with the ability to manage and account for the thousands of complaints received, investigations initiated, and leads developed from law enforcement initiatives.

We held discussions with and/or analyzed information obtained from CCS Branch management and staff located in Cincinnati, Ohio, Nashville, Tennessee, and Seattle, Washington; IRS Counsel management located in Washington, D.C.; Human Capital Office Labor Relations management and staff located in Laguna Niguel, California, Walnut Creek, California, and Kansas City, Missouri; and the Office of the Deputy Chief Financial Officer located in Washington, D.C., during the period March 2014 through July 2014.

It is important to note that these IRS and TIGTA reviews relate to the proper identification and reporting of known cases of purchase card misuse. Fraud and abuse not identified by the IRS systems and management controls were beyond the scope of this audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

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<sup>11</sup> The CCS Branch is a part of the Employee Support Services function within the Agency-Wide Shared Services function.

<sup>12</sup> The Labor and Employee Relations function is a function in the Human Capital Office within the Workforce Relations Division. It is the IRS office responsible for advising and supporting managers on employee conduct and performance matters.





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## *Review of the Internal Revenue Service's Purchase Card Violations Report*

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### *Results of Review*

#### ***The Internal Revenue Service Generally Complied With the Government Charge Card Abuse Prevention Act of 2012 Requirements With a Few Exceptions***

##### ***Semiannual report on IRS purchase card violations and actions taken by IRS management in response***

We found that the IRS identified and reported two instances of confirmed purchase card misuse and three instances of purchase card misuse pending investigation in its Purchase Card Violations Report. A copy of the IRS's Purchase Card Violations Report is located in Appendix IV. However, in addition to the two confirmed cases of purchase card misuse identified by the IRS, TIGTA's independent review identified three additional instances of confirmed purchase card misuse during the reporting period that resulted in an agency action taken in response. These confirmed purchase card misuse cases generally involved prohibited purchases of food, paper cups and plates, plastic cutlery, thank-you bags, dish soap, and a wet/dry vacuum. The cost of the five confirmed purchase card misuse cases were all for nominal sums, totaling about \$300.

In addition to the three purchase card misuse cases pending investigation reported by the IRS, TIGTA identified two additional purchase card misuse cases pending final IRS action and one potential purchase card violation pending TIGTA investigation. In two of the cases pending investigation or final agency action, the responsible cardholder allegedly altered receipts supporting the prohibited item purchase.

In order to conduct our analysis, we reviewed the IRS's Purchase Card Violations Report; CCS Branch inappropriate use forms, logs, and other documentation; and information from TIGTA's Office of Investigations on any ongoing or completed purchase card misuse investigation cases and complaints occurring during the review period. Finally, we followed up on the status of three cases reported as pending in our prior review.<sup>13</sup>

The difference in what the IRS and TIGTA reported both for confirmed and pending cases is primarily related to the IRS's interpretation of reportable violations. The IRS did not consider confirmed purchase card misuse a reportable violation if a loss to the Government occurred and was subsequently resolved. Specifically, the IRS did not report any cases in which the Government was "made whole" by repayment by the responsible cardholder or in which the

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<sup>13</sup> TIGTA, Ref. No. 2014-10-014, *Review of the Internal Revenue Service's Purchase Card Violations Report and the Status of Government Charge Card Recommendations* (Jan. 2014).



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Government purchase card was credited for return of the prohibited goods. In addition, the IRS did not report the one misuse case pending TIGTA investigation because it does not have access to TIGTA records.

### **Review of the Department of the Treasury Charge Card Management Plan**

The IRS is required to comply with the Department of the Treasury Charge Card Management Plan. We reviewed a draft version of the plan and determined that it had been updated to reflect the new Charge Card Act's internal control requirements related to centrally billed travel card accounts. A final version of the plan was not available during our audit period for inspection. As such, we will review the final plan and confirm whether it has been updated to include the new travel card controls required by the Charge Card Act in our next semiannual report due in January 2015.

We also reviewed the IRS's current credit card guidance and determined that policies and controls were in place to mitigate the risk of fraud and inappropriate Government travel and purchase charge card practices, to include internal controls that address centrally billed travel card accounts. The IRS stated that it had not added additional travel card oversight reviews to ensure compliance with the Charge Card Act and its new internal control requirements. We will monitor the IRS's updates to policies and procedures, training plans, and oversight reviews with respect to compliance with the Charge Card Act in our future audits.



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### **Appendix I**

#### *Detailed Objective, Scope, and Methodology*

Our overall objective was to assess the IRS's implementation of and compliance with the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act)<sup>1</sup> requirements for the period October 1, 2013, to March 31, 2014.<sup>2</sup> To accomplish this objective, we:

- I. Determined how the IRS implemented legislative requirements of the Charge Card Act for the period October 1, 2013, to March 31, 2014.
  - A. Reviewed the Charge Card Act, related OMB implementing guidance M-13-21,<sup>3</sup> OMB Circular A-123 (Appendix B),<sup>4</sup> OMB Circular A-50,<sup>5</sup> and any current Department of the Treasury and IRS policies and procedures related to Government charge cards and specifically purchase cards.
  - B. Interviewed key IRS personnel from the CCS Branch, the Office of the Chief Financial Officer, and the Human Capital Office's Labor and Employee Relations function (hereafter referred to as Labor Relations)<sup>6</sup> to determine:
    1. The approach used to prepare the IRS's Purchase Card Violations Report for the period October 1, 2013, to March 31, 2014, and if it was reasonable.
    2. How the IRS determined when purchase cards had been misused by IRS employees.

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<sup>1</sup> Pub. L. No. 112-194 (Oct. 2012). On September 6, 2013, the Office of Management and Budget (OMB) issued OMB Memorandum M-13-21, *Implementation of the Government Charge Card Abuse Prevention Act of 2012* (Sept. 2013). On November 18, 2013, the General Services Administration issued Smart Bulletin No. 021, *OMB Memorandum M-13-21 and Charge Card Compliance Summary*, which included a summary compliance checklist for agency use and sample reporting templates.

<sup>2</sup> It is important to note that these IRS and TIGTA reviews relate to the proper identification and reporting of known cases of purchase card misuse. Fraud and abuse not identified by the IRS systems and management controls were beyond the scope of this audit.

<sup>3</sup> OMB, OMB Memorandum M-13-21, *Implementation of the Government Charge Card Abuse Prevention Act of 2012* (Sept. 2013).

<sup>4</sup> OMB, OMB Circular No. A-123, Appendix B (Revised), *Improving the Management of Government Charge Card Programs* (Jan. 2009).

<sup>5</sup> OMB, OMB Circular No. A-50, *Audit Followup* (Sept. 1982).

<sup>6</sup> The Labor and Employee Relations function is a function in the Human Capital Office within the Workforce Relations Division. It is the IRS office responsible for advising and supporting managers on employee conduct and performance matters.



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3. What adverse personnel actions the IRS could take in response to purchase card misuse.
- II. Reviewed confirmed purchase card (and convenience check) violations by IRS employees and identified the actions the IRS had taken as a result of these violations.<sup>7</sup>
- A. Determined the total number of confirmed violations involving misuse of a purchase card for the specified period. We determined whether these violations constituted: (1) abuse;<sup>8</sup> (2) fraud;<sup>9</sup> or (3) other loss, waste, or misuse.<sup>10</sup> We reviewed 93 cases from the ALERTS database and determined that 91 were administrative, one was reportable as confirmed purchase card misuse, and one was reportable as a pending violation. We reviewed CCS Branch inappropriate use forms, logs, and other documentation and determined that two additional purchase card misuse cases were reportable confirmed violations. Finally, we identified two misuse cases that we identified as pending in our prior review of the IRS's Purchase Card Violations Report that were now reportable as confirmed.
  - B. Determined the number of adverse personnel actions, punishment, or other actions taken in response to each reportable violation involving misuse of a purchase card for the specified period. We further determined whether the actions involved: (1) demotions, (2) reprimands, (3) suspensions, (4) removals, or (5) any other adverse personnel actions.<sup>11</sup> Of the five reportable confirmed purchase card misuse cases identified in Step II.A., agency action was taken in four cases in the form of written counseling. In the remaining case, management took no action against the responsible cardholder and did not require the cardholder to reimburse the Government for the prohibited purchase.
  - C. Determined the total number and status of all pending violations for the specified period. We determined if these pending violations were: (1) pending investigation, (2) pending hearing, (3) pending final agency action, or (4) pending decision on appeal.<sup>12</sup> We reviewed 93 cases from the ALERTS database and determined that

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<sup>7</sup> The review period is from October 1, 2013, through March 31, 2014.

<sup>8</sup> Abuse involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Abuse does not necessarily involve fraud or noncompliance with provisions of laws, regulations, contracts, or grant agreements.

<sup>9</sup> Fraud involves obtaining something of value through willful misrepresentation. Whether an act is, in fact, fraud is a determination to be made through the judicial or other adjudicative system and is beyond our auditors' professional responsibility.

<sup>10</sup> These three categories were identified in OMB Memorandum M-13-21.

<sup>11</sup> These five categories were identified in OMB Memorandum M-13-21.

<sup>12</sup> These four categories were identified in OMB Memorandum M-13-21.



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- 91 were administrative, one was reportable as confirmed purchase card misuse, and one was a reportable violation pending agency action. We reviewed CCS Branch inappropriate use forms, logs, and other documentation and identified three purchase card misuse cases that were pending agency action. We identified one additional pending purchase card case by reviewing information provided by TIGTA's Office of Investigations. In addition, we identified one misuse case that we identified as pending in our prior review of the IRS's Purchase Card Violations Report that was still pending final agency action.
- III. Reviewed the Department of the Treasury Charge Card Management Plan to ensure that it included the new requirements for the IRS centrally billed travel card accounts as cited in the Charge Card Act. However, only a draft version of the plan was available, and the final version was not available for inspection during our review period. As a result, we will review the plan (to ensure that it has been updated to include the new controls over travel cards required by the act) in our next semiannual report due in January 2015. We reviewed the IRS Internal Revenue Manual and other internal guidance to determine if it had been updated to reflect the new controls related to centrally billed accounts outlined in the Charge Card Act.

### **Internal controls methodology**

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined the following internal controls were relevant to our audit objective: IRS internal policies and procedures and other guidance pertaining to travel cards, purchase cards, and convenience checks and the CCS Branch inappropriate use forms, logs, and supporting documentation. To assess those controls, we reviewed IRS's methodology for reporting confirmed and pending violations in the Purchase Card Violations Report and analyzed inappropriate use forms, logs, and supporting documentation as well as cases of confirmed and pending purchase card violations contained within the ALERTS and PARIS databases. We also reviewed IRS policies and procedures related to the Charge Card Act, including controls over centrally billed travel card accounts.



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**Appendix II**

*Major Contributors to This Report*

Gregory D. Kutz, Assistant Inspector General for Audit (Management Services and Exempt Organizations)

Alicia P. Mrozowski, Director

Heather M. Hill, Audit Manager

Lauren W. Bourg, Lead Auditor

Evan Close, Audit Evaluator

Rashme Sawhney, Auditor



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**Appendix III**

*Report Distribution List*

Commissioner C  
Office of the Commissioner – Attn: Chief of Staff C  
Chief Counsel CC  
Chief, Agency-Wide Shared Services OS:A  
Chief Financial Officer OS:CFO  
IRS Human Capital Officer OS:HC  
Director, Employee Support Services OS:A:ESS  
Director, Workforce Relations Division OS:HC:R  
National Taxpayer Advocate TA  
Director, Office of Legislative Affairs CL:LA  
Director, Office of Program Evaluations and Risk Analysis RAS:O  
Office of Internal Control OS:CFO:CPIC:IC  
Audit Liaisons:  
Deputy Commissioner for Operations Support OS  
Chief Counsel CC  
Chief, Agency-Wide Shared Services OS:A  
Chief Financial Officer OS:CFO  
IRS Human Capital Officer OS:HC



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**Appendix IV**

*Internal Revenue Service  
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<b>PURCHASE CARD VIOLATION DATA</b>	
<b>I. Summary description of confirmed violations involving misuse of a purchase card or integrated card.</b>	<b>October 1, 2013, to March 31, 2014</b>
a. Abuse* <sup>1</sup>	0
b. Fraud*	0
c. Other loss, waste, or misuse: Cardholders purchased personal use items. Violation #1 (paper plates, napkins, etc.); Violation #2 (paper cups and dish soap)	2
<b>II. Summary description of all adverse personnel actions, punishment, or other actions taken in response to each reportable violation involving misuse of a purchase or integrated card.**</b>	<b>October 1, 2013, to March 31, 2014</b>
a. Documentation of Counseling: Cautionary letter issued.	1
b. Demotion	0
c. Reprimand	0
d. Suspension	0
e. Removal	0
f. Other (no action taken): Closed without IRS management action.	1
<b>III. Status of all pending violations.</b>	<b>October 1, 2013, to March 31, 2014</b>
a. Number of violations pending investigation <sup>2</sup>	3
b. Number of violations pending hearing	0
c. Number of violations pending final agency action	0
d. Number of violations pending decision on appeal	0

*Source: IRS review of inappropriate use forms and logs and case information contained in the ALERTS database.*

<sup>1</sup> \* Terms used are defined in the *Government Auditing Standards* (Government Accountability Office, GAO-12-331G, *Government Auditing Standards* (Dec. 2011) see: <http://www.gao.gov/yellowbook> ).

\*\* This summary is for adverse personnel actions, not for administrative errors.

<sup>2</sup> Because the IRS does not always have access to all case and complaint information contained in the PARIS database, discrepancies in reportable figures may occur for this particular category.