
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



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

January 24, 2020

Reference Number: 2020-10-011

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.

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HIGHLIGHTS

REVIEW OF THE INTERNAL REVENUE SERVICE'S PURCHASE CARD VIOLATIONS REPORT AND THE STATUS OF RECOMMENDATIONS

Highlights

Final Report issued on January 24, 2020

Highlights of Reference Number: 2020-10-011 to Commissioner of Internal Revenue.

IMPACT ON TAXPAYERS

Federal audits of agency charge card programs have found varying degrees of fraud, waste, and abuse. The Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act), which was signed into law on October 5, 2012, requires Executive Branch agencies to establish and maintain safeguards and internal controls for Government charge card programs.

WHY TIGTA DID THE AUDIT

This audit 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 any disciplinary actions taken. These semiannual reports (Purchase Card Violations Reports) are prepared by the agency head, e.g., Department of the Treasury, and reviewed by the Inspectors General prior to the agency submitting the report to the Office of Management and Budget. The overall objective of this audit was to assess whether the IRS complied with the Charge Card Act requirements for the period April 1, 2019, through September 30, 2019, and the status of prior Government charge card recommendations.

WHAT TIGTA FOUND

Our review of the IRS's purchase card program found that controls are generally effective, and the number of purchase card violations identified

by the IRS Credit Card Services Branch were minimal and generally for nominal amounts.

For the period of April 1, 2019, through September 30, 2019, the IRS identified seven instances of confirmed purchase card misuse totaling approximately \$150, including items purchased for personal use such as hand sanitizer, candy, and a meal carrier. The IRS also reported eight instances of potential purchase card misuse that are still pending agency investigation.

In addition to the seven confirmed misuse cases reported in the IRS Purchase Card Violations Report, the Credit Card Services Branch also identified 37 purchase card transactions totaling just under \$35,000 that did not comply with Office of Management and Budget charge card policy guidance.

WHAT TIGTA RECOMMENDED

TIGTA 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.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

January 24, 2020

MEMORANDUM FOR COMMISSIONER OF INTERNAL REVENUE

FROM: Michael E. McKenney
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Review of the Internal Revenue Service’s
Purchase Card Violations Report and the Status of Recommendations
(Audit # 201910020)

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 whether the IRS complied with the Government Charge Card Abuse Prevention Act of 2012¹ requirements for the period April 1, 2019, through September 30, 2019. This review is included in our Fiscal Year 2020 Annual Audit Plan and addresses the major management challenge of Reducing Fraudulent Claims and Improper Payments.

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 findings. If you have any questions, please contact me or Heather Hill, Acting Assistant Inspector General for Audit (Management Services and Exempt Organizations).

¹ Pub. L. No. 112-194 (Oct. 2012).



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

Abbreviations

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



Review of the Internal Revenue Service's Purchase Card Violations Report and the Status of Recommendations

Background

Government purchase cards are an affordable and streamlined means for making payments. The Federal Acquisition Regulation states that the Governmentwide purchase card shall be the preferred method to purchase and to pay for goods or services up to the micro-purchase limits.¹ On October 5, 2012, the President signed the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act) into law to reinforce Administration efforts to prevent fraud, waste, and abuse of Governmentwide charge card programs.² To provide further guidance on the Charge Card Act, the Office of Management and Budget (OMB) issued Memorandum M-13-21 on September 6, 2013, with implementation guidance.³ Subsequently, the General Services Administration issued Smart Bulletin No. 21 on September 9, 2013, which included a compliance summary matrix for agency use and sample report templates.⁴

Requirements of the Charge Card Act

The Charge Card Act established additional reporting and audit requirements for oversight over the Government charge card program. For example, it required:

- Agencies to compile reports of purchase card violations.
- Agencies to augment safeguards and internal controls.
- Inspectors General to complete risk assessments and audits.

Each agency with more than \$10 million in purchase card spending the prior fiscal year⁵ is required to submit to the OMB semiannual reports (October 1 through March 30 and April 1

¹ The Federal Acquisition Regulation defines micro purchase as an acquisition of goods or services, the aggregate amount of which does not exceed the micro-purchase threshold. The micro-purchase threshold for services is \$2,500. The Department of the Treasury gave the IRS authority to increase the micro-purchase threshold for goods to \$10,000 to all IRS purchase cardholders effective March 18, 2019.

² Pub. L. No. 112-194 (Oct. 2012).

³ OMB, OMB M-13-21, *Implementation of the Government Charge Card Abuse Prevention Act of 2012* (Sept. 2013). During the period of our review, OMB M-13-21 was replaced with updated guidance contained in OMB Circular A-123, Appendix B. We plan to incorporate the new requirements of OMB Circular A-123, Appendix B, into our next semiannual review of the Internal Revenue Service's compliance with the Charge Card Act.

⁴ The General Services Administration developed a compliance assessment tool posted on the General Services Administration SmartPay website (www.smartpay.gsa.gov) under "Smart Bulletins." Smart Bulletin No. 021, *OMB Memorandum M-13-21 and Charge Card Compliance Summary* (Sept. 2013).

⁵ A fiscal year is any yearly accounting period, regardless of its relationship to a calendar year. The Federal Government's fiscal year begins on October 1 and ends on September 30.



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through September 30) of employee purchase or integrated card⁶ violations and the disposition of these violations, including disciplinary actions taken. These semiannual reports (Purchase Card Violations Reports) are prepared by the agency head, reviewed by the Inspectors General, and then submitted to the OMB no more than 120 days after the end of the reporting periods.⁷

Agencies do not have to report on administrative or internal control process inconsistencies that do not result in abuse, fraud, loss to the Government, or misappropriation of funds or assets (whether or not recouped) in their semiannual violations reports. However, the Treasury Inspector General for Tax Administration (TIGTA) comments on all purchase card noncompliance identified by the Internal Revenue Service (IRS) in its semiannual review of purchase card violations reporting.⁸ TIGTA also reviews its Office of Investigations Criminal Results Management System to identify potential instances of purchase card misuse that may not have been directly identified by the IRS.

Additional requirements of the Charge Card Act include augmentation of existing internal controls. Each agency head is required to annually certify that appropriate policies and controls are in place or that corrective actions have been taken to mitigate the risk of fraud and inappropriate charge card practices. This certification is reported as part of the existing annual assurance statement under the Federal Managers' Financial Integrity Act of 1982.⁹ In addition, each agency is required to continue to maintain and annually submit Charge Card Management Plans no later than January 31, as required by OMB guidance.¹⁰ Further, the semiannual Purchase Card Violations Reports should also be incorporated into agencies' existing Charge Card Management Plans. All agency Charge Card Management Plans are required to be reviewed and updated, as necessary, to reflect the following internal control activities:

- Prevent improper reimbursements.
- Prevent overpayments for unused tickets.
- Deter employee misuse of Government charge cards by implementing penalties for charge card violations that are jointly developed by agency charge card management and the human resources components.

⁶ An integrated card is a combination of two or more business lines in a single card, *e.g.*, purchase and travel.

⁷ As a bureau of the Department of the Treasury, the Internal Revenue Service is required to abide by the Charge Card Act and report charge card violations.

⁸ OMB implementing guidance, OMB M-13-21, does not specifically define the types of purchases that qualify as reportable violations. For the purposes of this review, TIGTA and the IRS report purchases that are personal in nature such that the purchased item was not purchased to satisfy a business need of the IRS but instead the personal use of the recipient.

⁹ Title 31 U.S.C. § 3512(d)(2), 2010 edition.

¹⁰ OMB Circular No. A-123, Appendix B (Revised), *Improving the Management of Government Charge Card Programs* (Aug. 2019), provides guidance that establishes minimum requirements for Government purchase card programs and suggests best practices.



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As a result of these requirements under the Charge Card Act, the Department of the Treasury issues the Charge Card Management Plan in January each year, and the IRS ensures that its internal controls over the charge card program adhere to the agency plan.

The Charge Card Act also provides for additional oversight by Inspectors General by requiring them to conduct periodic (at least annually) risk assessments of purchase cards (including convenience checks), combined integrated cards, and travel card programs to analyze the risks of illegal, improper, and erroneous purchases. Beginning in January 2014, Inspectors General were also required to annually report to the Director, OMB, by January 31, on the agency's progress in implementing prior audit recommendations related to purchase and travel cards.¹¹ This progress is compiled and sent to Congress and to the Comptroller General of the Government Accountability Office.

IRS roles and responsibilities for administering the purchase card program

Within the IRS, the Office of Procurement is responsible for providing policy guidance for the purchase card program as it relates to acquisition regulations. The Credit Card Services (CCS) Branch within the Office of the Chief Financial Officer is responsible for managing and providing oversight for the purchase card program and convenience checks (an alternative method of payment used with vendors that do not accept purchase cards for payment of goods and services). The CCS Branch's responsibilities include processing new account applications and performing account maintenance, providing training, issuing program guidance, and performing periodic program oversight reviews. In addition, the CCS Branch is responsible for tracking and reporting instances of alleged inappropriate purchase card use. The process to identify misuse of a convenience check is the same as it is for the misuse of a purchase card.

The CCS Branch evaluates compliance with purchase card operating guidance to detect and deter noncompliance with purchase card policy and procedures. These evaluations currently include periodic and targeted reviews of:

- Merchant categories and names such as popular online shopping websites, *e.g.*, Amazon.com, to ensure that purchase cardholders are adhering to the Purchase Card Guide.
- Required source documents.
- Random samples of transactions to identify purchases over the single transaction limit and split purchases.

¹¹ TIGTA issued its most recent report regarding the agency's progress in implementing prior audit recommendations related to purchase and travel cards on March 4, 2019, to comply with the Charge Card Act. TIGTA, Ref. No. 2019-10-023, *Review of the Internal Revenue Service's Purchase Card Violations Report and Status of Recommendations* (Mar. 2019).



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- The convenience check program to ensure that guidelines are followed by those cardholders authorized to use convenience checks.

The Labor and Employee Relations function (hereafter referred to as Labor Relations) is the IRS office responsible for advising and supporting managers on employee conduct and performance matters, with the exception of such matters committed by employees of the Office of Chief Counsel. Once an alleged inappropriate purchase card misuse is referred by the CCS Branch, Labor Relations assists responsible managers in researching cases of IRS employee cardholder misuse and in determining whether disciplinary action is appropriate. Although Office of Chief Counsel employee purchase card misuse may be identified by the CCS Branch, the Office of Chief Counsel is responsible for researching and applying disciplinary actions for those employees as well as tracking the disciplinary actions in its Office of Chief Counsel Credit Card Database. Once the inappropriate purchase card misuse is confirmed, the CCS Branch is responsible for compiling the Purchase Card Violations Report for submission to the OMB.

This review was performed with information obtained from the Office of the Chief Financial Officer, CCS Branch. We also obtained information from the Human Capital Office's Workforce Relations Division Labor Relations personnel and Office of Chief Counsel personnel. We conducted this review during the period September 2019 through January 2020. Our review relates to the proper identification and reporting of known cases of purchase card abuse. Uncovering fraud and abuse not identified by 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.



Review of the Internal Revenue Service's Purchase Card Violations Report and the Status of Recommendations

Results of Review

Implementation of and Compliance With the Government Charge Card Abuse Prevention Act of 2012 Requirements

According to IRS records, between April 1, 2019, and September 30, 2019, the IRS's purchase card program included 2,234 purchase cardholders. These cardholders made 30,877 purchases totaling almost \$14 million with their purchase cards. Additionally, cardholders with the authority to write convenience checks wrote 75 checks totaling nearly \$31,000. Our review of the IRS's purchase card program found that controls are generally effective, and the number of purchase card violations identified by the IRS CCS Branch were minimal and generally for nominal amounts. However, purchase cardholders continue to make unauthorized purchases.

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

We reviewed the violations the IRS identified for the Purchase Card Violations Report and related supporting documentation. The IRS identified seven instances¹² of confirmed purchase card misuse for the period of April 1, 2019, through September 30, 2019, and eight additional instances of potential purchase card misuse pending agency investigation.¹³ The seven confirmed purchase card misuse cases collectively totaled approximately \$150 and included items purchased for personal use such as air freshener, candy, hand towels and tissues, a meal carrier, granola bars, and hand sanitizers. In none of the seven instances of purchase card misuse have any of the cardholders reimbursed the Government as required by OMB guidance.

With respect to adverse personnel actions taken by IRS management in response to the seven confirmed cases, six of the seven received nondisciplinary actions; two received a cautionary letter, and four cases were closed without action. The other employee received written counseling.¹⁴ The IRS's internal guidance provides a range of disciplinary and nondisciplinary actions, from no action to suspension that can be applied for each purchase card policy violation or inappropriate use.¹⁵ Further, the IRS penalty guide provides a range of penalties from a

¹² For the purpose of this report, an instance equals a referral to Labor Relations of a potential purchase card violation.

¹³ The CCS Branch uses reports provided by Labor Relations to determine if a case is open or closed. See Appendix IV for a copy of the IRS's Purchase Card Violations Report.

¹⁴ For situations in which management determines the misconduct is not serious or recurring, adverse personnel actions may take the form of informal, nondisciplinary actions.

¹⁵ Internal Revenue Manual 6.751.1, *Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance* (Nov. 4, 2008).



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five-day suspension for a first offense up to removal for a third offense.¹⁶ However, according to IRS policy, use of the penalty guide is not mandatory, and the ultimate decision lies with management.

We also reviewed information provided by TIGTA's Office of Investigations Criminal Results Management System on purchase card abuse cases and complaints occurring during the review period. There were no purchase card misuse cases that were reported by TIGTA's Office of Investigations. In addition, we followed up on the status of one case previously reported as pending agency investigation. This case was subsequently confirmed to be an instance of purchase card misuse and is included in the seven cases previously mentioned and identified in the Purchase Card Violations Report in Appendix IV.

Purchase cardholders continue to make unauthorized purchases

In addition to the seven confirmed misuse cases reported in the IRS Purchase Card Violations Report, the CCS Branch also identified 37 purchase card transactions totaling just under \$35,000 that also did not comply with the OMB's purchase card guidance. However, the Charge Card Act requires that only certain purchase card misuse be reported to the OMB in the Purchase Card Violations Report, *e.g.*, transactions indicating fraud, waste, or abuse, and excludes certain inappropriate transactions that resulted due to administrative or internal controls inconsistencies, *e.g.*, unauthorized purchases. OMB Circular A-123 states that unauthorized purchases consist of items that are intentionally purchased and are outside of the cardholder's purchasing authority. Examples of unauthorized purchases include:

- Prohibited purchase – a purchase that is prohibited from being made by IRS cardholders by policy or the purchase was made for valid business needs, but the cardholder did not have authority to purchase the item(s).
- Purchase without prior approval – a purchase made absent funding approvals or made prior to securing manager approval.
- Purchase that exceeds the single-transaction limits of \$10,000.
- Split purchase – a purchase made on the same day from the same vendor as another transaction(s) to circumvent cardholder single-transaction limits. When purchases are split in this manner, normal procurement policies and procedures are not followed and the micro-purchase/single-transaction dollar limits are circumvented. Split purchase transactions can also result in overpayment for goods and services.

Further, splitting a purchase is a violation of IRS policy and is a conduct issue that could result in disciplinary action. If a cardholder requires goods or services from a vendor that exceed the micro-purchase threshold, the transaction must be processed by the IRS Office of Procurement.¹⁷

¹⁶ IRS, *IRS Manager's Guide to Penalty Determinations* (Rev. Aug. 2012).

¹⁷ Internal Revenue Manual 1.35.4, *Financial Accounting, Purchase Card Program* (Dec. 2019).



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Figure 1 summarizes the 37 purchase card transactions that did not comply with OMB guidelines:

Figure 1: Purchase Card Transactions That Did Not Comply With OMB Guidelines

Description	Number	Amount
Prohibited Purchases	22	\$12,605
Purchases Without Prior Approval/Funding	12	\$4,293
Purchases Above the Single-Transaction Limit	1	\$11,158
Split Purchase Transactions Collectively Exceeding the Micro-Purchase Limit	2	\$6,875 ¹⁸
Total	37	\$34,931

Source: TIGTA's analysis of CCS Branch documentation.

The 22 prohibited purchases included 21 transactions with a total value of \$12,415 for information technology equipment (converter cables, Universal Serial Bus cables/hubs, keypads, and High Definition Multimedia Interface cables) that were purchased but not by Information Technology organization functional cardholders as required. The remaining transaction, amounting to \$190, was for calendars using an unauthorized source.

These unauthorized purchases were due to a breakdown in internal controls such as purchases being made prior to receiving approval, as required. Consistent actions to address purchase card misuse and policy noncompliance are necessary to ensure that such violations do not reduce the overall effectiveness of controls over the purchase card program, provide a deterrent factor for purchase card misuse, and shield the purchase card program from repeated violations of applicable laws and regulations. Although the unauthorized purchases did not comply with OMB purchase card guidelines, the purchases were not fraudulent and did not promote waste or abuse, so the misuse does not have to be reported on the IRS Purchase Card Violations Report.

Status of Treasury Inspector General for Tax Administration Audit Recommendations Related to Government Charge Cards

In compliance with the Charge Card Act, we are required to annually report on the implementation of recommendations related to purchase and travel card findings. We reviewed prior reports and found no open recommendations related to purchase or travel card findings.

¹⁸ One violation, consisting of three purchases, was for services. The micro-purchase limit for services is \$2,500.



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Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to assess whether the IRS complied with the Government Charge Card Abuse Act (Charge Card Act)¹ requirements for the period April 1, 2019, through September 30, 2019, and the status of prior Government charge card recommendations. To accomplish our objective, we:

- I. Reviewed alleged purchase card (and convenience check) violations by IRS employees and identified the actions the IRS had taken as a result of these violations.
 - A. Determined the methodology and process the IRS uses to determine a confirmed violation.
 - B. Determined whether the IRS is following the process (identified in Step I.A.) correctly by conducting interviews with key officials within the CCS Branch, Office of Chief Counsel, and Labor and Employee Relations function (hereafter referred to as Labor Relations) to identify their process and the documentation they obtained to reach a determination as to whether suspicious purchase card transactions are confirmed to be reportable violations.
 - C. Determined the total number of confirmed violations involving misuse of a purchase card for the specified period based on the data contained in the Automated Labor and Employee Relations Tracking System (ALERTS), Criminal Results Management System, Office of Chief Counsel Credit Card Database, and CCS Inappropriate Use Referral Log. We determined whether these violations constitute: 1) abuse;² 2) fraud;³ or 3) other loss, waste, or misuse.⁴ We assessed the reliability of ALERTS data by performing electronic testing of required data elements. We determined that the data were sufficiently reliable for purposes of this report.

¹ Pub. L. No. 112-194 (Oct. 2012).

² 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.

³ 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 auditors' professional responsibility.

⁴ These three categories were identified in the General Services Administration's guidance on OMB Memorandum M-13-21.



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- D. Determined the number of adverse personnel actions, punishments, or other actions taken in response to each reportable violation involving misuse of a purchase card for the specified period using the ALERTS. Further, we determined whether the actions involved: 1) demotions, 2) reprimands, 3) suspensions, 4) removals, or 5) any other adverse or administrative personnel actions.⁵
- E. Determined the total number and status of all pending violations for the specified period based on the Labor Relations Open/Closed Report. Of these, we determined if these pending violations were: 1) pending investigation, 2) pending hearing, 3) pending final agency action, or 4) pending decision on appeal.⁶
- II. Determined the IRS's progress in implementing prior TIGTA audit recommendations to improve internal controls related to Government charge cards.
 - A. Reviewed all TIGTA reports related to Government charge cards, including purchase cards, convenience checks, and travel cards (both individually billed and centrally billed accounts), which have been issued within the past five fiscal years (Fiscal Years 2015 to 2019).
 - 1. Used the IRS's Joint Audit Management Enterprise System reports to identify the status of implemented (closed) and open TIGTA audit recommendations associated with the reports issued within the past five fiscal years.

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 that 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 CCS Branch inappropriate use forms, logs, and supporting documentation. We evaluated these controls by reviewing the IRS's methodology for reporting confirmed and pending violations in the Purchase Card Violations Report, and analyzing inappropriate use forms and logs (including for the Office of Chief Counsel, as applicable), the ALERTS, and the Criminal Results Management System. We also reviewed IRS policies and procedures related to the Charge Card Act, including controls over centrally billed travel card accounts.

⁵ These five categories were identified in the General Services Administration's guidance of OMB Memorandum M-13-21.

⁶ These four categories were identified in the General Services Administration's guidance of OMB Memorandum M-13-21.



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Appendix II

Major Contributors to This Report

Heather M. Hill, Acting Assistant Inspector General for Audit (Management Services and
Exempt Organizations)
LaToya R. Penn, Director
Seth A. Siegel, Audit Manager
George S. Hartman, Lead Auditor
Nyanquoi K. Jones, Senior Auditor
Jody-Ann Sommerville, Student Trainee



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Appendix III

Report Distribution List

Deputy Commissioner for Operations and Support
Chief Counsel
Chief Financial Officer
IRS Human Capital Officer
Director, Workforce Relations Division, IRS Human Capital Office
Director, Enterprise Audit Management



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Appendix IV

*Internal Revenue Service's
Purchase Card Violations Report*

PURCHASE CARD VIOLATION DATA	PERIOD
I. Summary description of confirmed violations involving misuse of a purchase card or integrated card.¹	April 1, 2019, through September 30, 2019
a. Abuse.	
b. Fraud.	
c. Other loss, waste, or misuse: <i>Cardholders purchased restricted or prohibited items.</i>	7
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.²	April 1, 2019, through September 30, 2019
a. Documentation of Counseling: <i>Oral or written counseling issued.</i>	1
b. Demotion.	0
c. Reprimand.	0
d. Suspension.	0
e. Removal.	0
f. Other (no action taken): <i>Closed without any IRS management adverse personnel action.</i>	6
III. Status of all pending violations.	April 1, 2019, through September 30, 2019
a. Number of violations pending investigation.	8
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, logs, and case information contained in the ALERTS database.

¹ Terms used are defined in the *Government Auditing Standards* (Government Accountability Office, GAO-12-331G, *Government Auditing Standards* (Dec. 2011)).

² The purpose of this summary is to report adverse personnel actions and not to report administrative error.