




## Memorandum

Date: April 25, 2022

Subject: INFORMATION: Risk Assessment Announcement | Risk Assessment Review of DOT Charge Card Program | Project No. 22F1002F000  
Department of Transportation  
Federal Aviation Administration

From: Dormayne "Dory" Dillard-Christian   
Assistant Inspector General for Financial Audits

To: Deputy Assistant Secretary for Finance and Budget  
Federal Aviation Administrator

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The Government Charge Card Abuse Prevention Act of 2012<sup>1</sup> requires executive branch agencies to establish and maintain: (a) internal controls to ensure the proper, efficient, and effective use of travel charge cards and (b) safeguards and internal controls for purchase cards. Consistent with the act, the Office of Management and Budget Circular A-123, Appendix B, *A Risk Management Framework for Government Charge Card Programs*, details policies and procedures to reduce the risk of waste, fraud, and error in Government charge card programs. The act also requires the Office of Inspector General to perform periodic risk assessments of illegal, improper, or erroneous purchases in charge card programs of executive agencies spending more than \$10 million annually.

To comply with the act, we are initiating a risk assessment of the Department of Transportation's (DOT) charge card program, to include purchase and travel cards, for the period January 1, 2020, to December 31, 2020, and January 1, 2021, to December 31, 2021. Our objective is to identify and assess the risk of illegal, improper, or erroneous charge card purchases and payments to assist OIG in determining the necessary scope, frequency, and number of periodic audits of charge card programs. According to GSA SmartPay,<sup>2</sup> DOT employees made 244,473 travel card transactions totaling approximately \$48 million and 179,419 purchase card transactions totaling approximately \$167 million during fiscal year 2021.

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<sup>1</sup> Public Law No. 112-194 (2012).

<sup>2</sup> General Services Administration, *SmartPay Travel Card Statistics Report*, 2021

We plan to begin the review immediately and will contact your audit liaison to schedule an entrance conference. We will perform our work at DOT Headquarters in Washington, D.C. If you have any questions, please contact me at 202-366-8543 or Ingrid Harris, Program Director, at 202-450-7637.

cc: DOT Audit Liaison, M-1  
FAA Audit Liaison, AAE-100