



OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

Pandemic Purchase Card Use



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Memorandum

OCT 22 2021

To: Rachael S. Taylor
Principal Deputy Assistant Secretary for Policy, Management and Budget

From: Mark Lee Greenblatt 
Inspector General

Subject: Final Inspection Report – *Pandemic Purchase Card Use*
Report No. 2020-FIN-073

This memorandum transmits our inspection report on the U.S. Department of the Interior's (DOI's) purchase card use during the COVID-19 pandemic.

We provide 10 recommendations to help the DOI improve its oversight and accountability of purchase card transactions. In response to our draft report, the DOI and its bureaus concurred with our recommendations and are working to implement them. Based on these responses, we consider two recommendations to be resolved and implemented, seven recommendations resolved but not implemented, and one unresolved. In addition, the bureaus were able to resolve the \$31,131 in questioned costs identified in the report.

We will refer Recommendations 2 through 6, and 8 through 10 to the Office of Policy, Management and Budget for resolution and implementation tracking and to report to us on their status. While we understand that these recommendations may require significant coordination between multiple offices, the stated timeframe to implement two of these recommendations remains a concern. We note, for example, that one recommendation would not be addressed for more than 17 months from the date of the response.

In addition, we will notify Congress about our findings, and we will report semiannually, as required by law, on actions you have taken to implement the recommendations and on recommendations that have not been implemented. We will also post a public version of this report on our website.

If you have any questions, please contact me at 202-208-5745.



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Inspection Report

Pandemic Purchase Card Use

Background

Executive agencies, including the U.S. Department of the Interior (DOI), use purchase cards to quickly and easily acquire items needed to support daily operations and reduce the administrative costs associated with such small purchases. Purchase cards are the preferred method for making micropurchases.

In May 2018, the Office of the Secretary increased the micropurchase threshold from \$3,500 to \$10,000. The DOI further increased the micropurchase threshold to \$20,000 from March 13 through July 1, 2020, in response to COVID-19. The increased threshold, combined with the fluid nature of any disaster or emergency situation, heightens the risk of fraud and abuse and necessitates even greater oversight.

The Office of Acquisition and Property Management oversees and develops policy for the DOI charge card program, and each bureau has a program coordinator who is responsible for general oversight of the bureau's charge card accounts. Approving officials oversee designated cardholders and review and sign cardholder statements to approve transactions.

The objective of our inspection was to determine whether purchase card transactions for the U.S. Department of the Interior (DOI) and its bureaus were allocable to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) or the pandemic (classified as COVID-19) and properly supported in accordance with DOI policy and Federal regulations.

As of September 30, 2020, the DOI had made 5,578 CARES Act charge card purchases, totaling \$4.2 million, and 21,204 COVID-19-related purchases (not charged to CARES Act funds), totaling \$11.4 million. Given that our prior work on purchase card use identified several internal control issues and questionable transactions, we selected 51 high-risk purchase card transactions for review, totaling \$382,986, designated as CARES Act or pandemic-related purchases made through September 30, 2020. We also examined the universe of transactions for purchases that may not have been properly classified.

Results of Our Inspection

We found the following issues with the high-risk purchase card transactions reviewed:

- The Bureau of Indian Affairs (BIA) and the Bureau of Reclamation (BOR) did not receive items purchased in a timely manner.
- The Bureau of Land Management (BLM) could not provide appropriate documentation to support five of its purchases.
- The National Park Service (NPS) and the BLM improperly classified two transactions as COVID-19 purchases when they were not related to the pandemic or the CARES Act.
- The NPS should not have allocated one transaction to CARES Act funds.
- Cardholders and approving officials at five bureaus did not always review and approve purchase card statements within the required timeframe.

Therefore, we question 11 of the 51 transactions reviewed. In addition to the 51 transactions reviewed, when selecting our sample, we also found that the BIA, NPS, and U.S. Fish and Wildlife Service (FWS) made 26 transactions, that were improperly classified as pandemic or CARES Act purchases. These transactions were dated prior to January 21, 2020, when the first case of COVID-19 was confirmed in the United States by the Centers for Disease Control and Prevention. We used this date to assess the propriety of classification decisions because we concluded, in our professional judgment, that no purchases could be properly designated as pandemic- or CARES Act-related before that time.

Combined, we question \$31,131 in costs allocated to the CARES Act or the pandemic (see Figure 1). We provide 10 recommendations to help the DOI improve its oversight and accountability of purchase card transactions related to nonreceipt of items, documentation, allocation, and approving purchase card statements. See Attachment 1 for our scope and methodology and Attachment 2 for the monetary impact.

Figure 1: Purchase Card Spending Inspected

Bureau	CARES Act (\$)	COVID-19 (\$)	Total (\$)	Questioned Costs (\$)
BIA	41,499	230,117	271,616	19,810
BLM	14,801	18,842	33,643	11,321
BOEM	–	12,950	12,950	–
BOR	39,999	–	39,999	–
BSEE	–	4,198	4,198	–
FWS	708	124	832	–
NPS	6,110	29,615	35,725	–
USGS	–	1,200	1,200	–
Total	\$103,117	\$297,046	\$400,163	\$31,131

Abbreviations: BOEM = Bureau of Ocean Energy Management • BSEE = Bureau of Safety and Environmental Enforcement • USGS = U.S. Geological Survey

Items Not Received—Questioned Costs of \$19,810

We found three transactions, totaling \$59,809, for the BOR and the BIA where the items purchased had not been received in a timely manner. The DOI purchase card policy requires cardholders to notify vendors at the point of sale that items should not be charged until they have been shipped.

The BOR entered into two transactions, totaling \$39,999, for 548 cartons of disinfecting wipes on May 28, 2020. As of December 1, 2020, the wipes had not been received, and the cardholder stated that the items were still on back order. In addition to the DOI policy, the BOR policy requires that cardholders ensure that back-ordered items are monitored monthly to ensure receipt and that the U.S. Government is not billed until the back-ordered items are shipped. According to the cardholder, the BOR prepaid for the order to guarantee it would receive the necessary items because the supply was back-ordered all over the country. The cardholder stated that the vendor provided options for a replacement order that may be more cost effective. The cardholder stated she will cancel the order if the suggested options do not meet the BOR's requirements. This approach does not comply with DOI or BOR policies. Moreover, although the BOR received all items on February 17, 2021, bureaus should not pay for items that have not been shipped, and, but for the recent arrival of these products, we would question these costs.

Further, on May 13, 2020, the BIA entered into one transaction for \$19,810 for disinfecting wipes and spray that it had not received as of December 1, 2020. The cardholder stated the items were scheduled to be delivered in May 2020 but did not follow up with the vendor until October 2020. The vendor asked the BIA “to be patient” because the disinfecting wipes were still out of stock. When the cardholder contacted the vendor again in October 2020, the vendor did not respond. This approach does not comply with DOI policies, and therefore we are questioning the costs associated with this order.

Recommendation 1: We recommend that the BIA resolve the \$19,810 in questioned costs for items not received.

Bureau Did Not Include Required Documentation for Charge Card Transactions—Questioned Costs of \$11,321

The DOI’s policy requires that bureaus and offices ensure proper supporting documentation accompanies all transactions. In addition, Section 1512 of the *BLM Manual*, “Charge Cards and Convenience Checks for Travel, Purchase, Fleet, and Uniforms,” dated November 15, 2005, requires that each transaction be supported with an original charge card receipt or invoice. For each item, the BLM’s policy requires a written description of what was purchased or a receipt that details exactly what was purchased; however, this policy has not been updated in 15 years and does not require the purchaser to document the vendor or the purpose of the purchase. Without documenting the vendor and the purpose of the purchase, it is impossible to determine afterwards whether the transactions complied with the requirements of the particular appropriation, if they somehow benefit other permissible areas of BLM operations, or if they are impermissible.

We found five transactions totaling \$11,321 that did not have the required supporting documentation. We question the costs associated with the transactions because we were unable to determine what was purchased, from whom, and for what purpose.

For example, the BLM entered into a \$7,775 purchase from a company named PPE USA Pro, based in New Jersey. However, the transaction was made with a Florida-based vendor named The Vape Shop. The BLM’s invoice for the purchase included a general description of the order, which included sanitizing wipes (no specific brand identified) and a quantity of 300. The receiving document provided by the BLM shows the shipper was

United Maintenance Supplies in New York. In addition, the shipping document provided a general description of non-alcohol wipes and simply says “non-alcohol wipes, quantity of 2 weighing 1,000 pounds.” In short, the documentation provided does not explain the relationship between the three different entities and does not support a specific product invoiced or shipped by either vendor.



Insufficient Documentation: A Governmentwide Issue

The U.S. Government Accountability Office (GAO) has identified insufficient documentation as a Governmentwide issue. Specifically, in a 2017 report, the GAO found that 22 percent of Governmentwide transactions did not have complete documentation to support the approval process.

In 2019, the Congressional Research Service found the following weaknesses in the use of Government purchase cards:

- Ineffective transaction review and approval processes
- Inconsistent program monitoring
- No separation of duties
- Inadequate training
- Excessive number of cards issued and high credit limits

For the other four transactions, the BLM could not provide receipts or invoices showing that services were rendered.

Recommendation 2: We recommend that the BLM update its policy on purchase cards to require cardholders and approving officials to review transactions and attach supporting documents that can be used to identify what was purchased and from whom.

Recommendation 3: We recommend that the BLM resolve the \$11,321 in questioned costs due to insufficient documentation.

DOI Transactions

During our review of the 51 transactions, we identified that the DOI purchased the following items:

- Cleaning supplies – \$151,602
- Disposable masks – \$59,987
- Other – \$46,664
- Student transportation – \$24,961
- Hand sanitizer – \$23,878
- Cloth masks – \$21,525
- Gowns – \$19,999
- Student supplies – \$16,834
- Face shields – \$9,630
- Items not related to COVID-19 – \$7,906



transactions were dated prior to January 21, 2020, the first confirmed date of a COVID-19 case in the United States. Since these transactions were made before the pandemic occurred (and moreover could not be plausibly described as efforts to prepare for the pandemic), the DOI and its bureaus could not have made purchases to prevent, prepare for, or respond to the coronavirus pandemic.

Bureaus Misidentified Transactions

OMB Memorandum M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, dated April 10, 2020, requires agencies to “leverage and continue to employ existing financial transparency and accountability mechanisms wherever possible.” Specifically, agencies must report information on awards to provide the public with information in a clear, accurate, and timely manner. This responsibility extends to all spending, including micropurchase transactions on purchase cards. In addition, agencies are required to report monthly on purchase-card spending under the CARES Act provisions. We identified various transactions before the start of our fieldwork that raised questions as to whether DOI complied with these standards.

In particular, prior to the start of our inspection, we found 57 transactions, totaling \$11,934, that were coded as COVID-19 purchases. These transactions were dated before the pandemic, some dating back to 2009. We provided the 57 transactions to the DOI Charge Card Program Manager for review. The bureaus took immediate action and recoded the transactions as non-COVID-19 related. Because these transactions were resolved, we are not questioning this amount.

Even after we brought the 57 specific transactions to the DOI’s attention, we found additional problems when selecting our sample. We identified an additional 26 transactions by the BIA, FWS, and NPS, totaling \$17,177, that were coded as COVID-19 purchases, but the

Additionally, in the sample we examined as part of our fieldwork, we found that the BLM and the NPS entered into two transactions totaling \$7,906 and allocated them to COVID-19 fund accounts. However, the items purchased were not associated with preventing, preparing for, or responding to the coronavirus pandemic. Both transactions were to the same vendor for furniture and cubicle equipment to create a new office space. According to the cardholders, this purchase was not made because of COVID-19 and should not have been coded as COVID-19.

Recommendation 4: We recommend that the BLM reallocate the transaction, totaling \$5,410, to the correct funding source.

Recommendation 5: We recommend that the NPS reallocate the 10 transactions, totaling \$18,015, to the correct funding source.

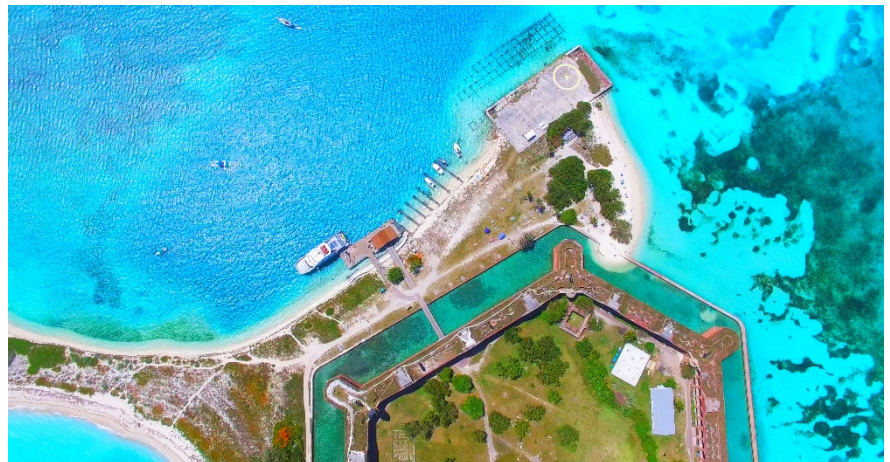
Recommendation 6: We recommend that the BIA reallocate the 13 transactions, totaling \$826, to the correct funding source.

Recommendation 7: We recommend that the FWS reallocate the four transactions, totaling \$832, to the correct funding source.

Bureau Misallocated CARES Act Funds

We found that the NPS misallocated one transaction to CARES Act funds. The NPS purchased 2,558 gallons of fuel, totaling \$5,870, for the cargo ship that normally runs bimonthly trips between Dry Tortugas National Park and the mainland for staff transfers, supplies, and fuel provisions. The national park, pictured below, is located in the southeastern Gulf of Mexico.

The cardholder stated that when the pandemic forced the park to close and commercial ferry and seaplane service to stop, the ship schedule was increased to occur every week to support park staff transfers to the mainland and to keep park residences, utilities, and communication systems supplied with electricity.



CARES Act funds should be used to purchase items that will help prevent, prepare for, and respond to COVID-19, such as equipment and supplies to clean and disinfect buildings and public areas. Because the fuel relates to keeping the park supplied with electricity during the pandemic or otherwise, these costs do not meet the requirements to be charged to CARES Act funds. The DOI approved the NPS' operating plan, which specifies that the NPS can only use CARES Act funds to purchase personal protective equipment (PPE) or cleaning supplies. Therefore, the cost of fuel would not be allocable to CARES Act funding but should instead be allocated to COVID-19.

Recommendation 8: We recommend that the NPS review transactions using CARES Act funds and verify that those purchases were only for PPE or cleaning supplies as permitted by the operational plan.

Recommendation 9: We recommend that the NPS reallocate the one transaction, totaling \$5,870 to the correct funding source.

Reviewing Statements: A Common Issue for the DOI

In our past work, we found that reviews and approvals of statements or transactions were not done in a timely manner or at all. Our recent work includes the following reports:

- *U.S. Department of the Interior Internal Controls for Purchase Cards and Fleet Cards* (Report No. [2015-ER-011](#)), dated September 20, 2016
- *Internal Controls for the U.S. Department of the Interior's Purchase Card Program Need Improvement* (Report No. [2017-ER-015](#)), dated March 29, 2019
- *Improvement Needed in Internal Controls for the Use of Convenience Checks at the U.S. Department of the Interior* (Report No. [2017-ER-015A](#)), dated March 26, 2019
- *The U.S. Department of the Interior Needs to Improve Internal Controls Over the Purchase Card Program* (Report No. [2018-FIN-059](#)), dated November 12, 2019



Bureaus Did Not Complete Statement Reviews

The DOI's purchase card policy states that "controls must exist to ensure a cardholder reconciles transactions within 30 days of the end of the cycle date." The policy also states that "controls must exist to ensure the approving official/supervisor approves or disapproves transactions within 30 days of the end of the cycle date." In addition, the Government Charge Card Abuse Prevention Act of 2012 requires cardholders and their approving officials to verify the accuracy of charges on monthly statements using receipts and other supporting documentation.

We found that 15 transactions of the 51 we inspected (29.4 percent), totaling \$74,324, were not reconciled within the required 30 days from statement date by the cardholder. We also found 18 transactions (35.3 percent), totaling \$86,774, that were not reconciled by the approving official within the required 30 days.

Supervisors can identify potentially questionable transactions by conducting timely reviews. Early identification can stop further questionable transactions and prevent funds from being misused. The DOI should implement internal controls that help ensure that these steps occur.

Recommendation 10: We recommend that the DOI develop and implement a process that includes accountability measures to ensure that existing policies establishing internal controls for purchase card reviews are followed.

Conclusion

Our inspection identified several issues with purchase card transactions: some purchased items were never received, documentation was not always provided, some transactions were improperly classified or allocated, and cardholders and approving officials did not always review and approve statements within the required timeframe. As a result, we question \$31,131 in costs allocated to the CARES Act and the pandemic, and we provide 10 recommendations to help the DOI improve its oversight and accountability of purchase card transactions. In response to our draft report, the DOI and its bureaus concurred with our recommendations and stated that they are working to implement them. In addition, the bureaus resolved the \$31,131 in questioned costs identified in the report. See Attachment 3 for a summary of their responses to our draft report and Attachment 4 for the status of recommendations.

Attachment 1: Scope and Methodology

Scope

The scope of our inspection included purchase card transactions made from November 18, 2019, through September 30, 2020, and the related internal control processes for 10 bureaus and offices within the U.S. Department of the Interior (DOI) including:

- Bureau of Indian Affairs
- Bureau of Land Management
- Bureau of Ocean Energy Management
- Bureau of Reclamation
- Bureau of Safety and Environmental Enforcement
- National Park Service
- Office of Surface Mining Reclamation and Enforcement (OSMRE)
- Departmental Offices (DO)
- Fish and Wildlife Service (FWS)
- U.S. Geological Survey

The OSMRE, DO, and FWS did not have any transactions identified in our audit sample. This reduced the number of bureaus and offices in our sample to seven.

Methodology

We conducted our inspection in accordance with the *Quality Standards for Inspection and Evaluation* as put forth by the Council of the Inspectors General on Integrity and Efficiency. We believe that the work performed provides a reasonable basis for our conclusions and recommendations.

To accomplish our objective, we:

- Gathered and reviewed general, administrative, and background information to provide a working knowledge of the DOI's Purchase Charge Card Program
- Obtained and reviewed relevant audit reports, as well as applicable laws and regulations
- Identified and reviewed policies and procedures related to the purchase cards and bureau-specific policy
- Obtained the universe of 26,782 purchase card transactions, totaling approximately \$15,578,625 million from November 18, 2019, through September 30, 2020

- Selected and reviewed a judgmental sample of 51 transactions involving 34 cardholders and totaling \$382,986; we identified high-risk transactions to examine based on the cardholders' purchase history, vendor names, and questionable merchant category codes
- Identified any transactions that were dated prior to January 21, 2020, when the first case of COVID-19 in the United States was confirmed.

Attachment 2: Monetary Impact

Bureau	Items Not Received	Unsupported	Total
BIA	19,810	–	19,810
BLM	–	11,321	11,321
Total	\$19,810	\$11,321	\$31,131

Abbreviations:

BIA = Bureau of Indian Affairs

BLM = Bureau of Land Management

Attachment 3: Recommendations Summary

The U.S. Department of the Interior (DOI), the Bureau of Indian Affairs (BIA), the Bureau of Land Management (BLM), the National Park Service (NPS), and the U.S. Fish and Wildlife Service (FWS) provided responses to our draft report. The BIA, BLM, NPS, FWS, and DOI concurred with 10 of the recommendations. We note specifically that, although the DOI concurred with Recommendation 10, the actions it identified did not meet the intent of our original recommendation, and we accordingly revised Recommendation 10 to focus more closely on the DOI's ongoing implementation of its internal control policies. Based on these responses, we consider two recommendations to be resolved and implemented, seven recommendations resolved but not implemented, and one recommendation unresolved. We summarized the responses below and provided our comments on each recommendation.

Although some of these recommendations may require coordination between multiple offices, the proposed timeframe by the BLM to implement Recommendation 2 is of concern to the OIG. Under the proposed timeframes, this recommendation would not be addressed for more than 17 months from the date of the response. We also note that the agency's response to Recommendation 10 proposes a similar implementation period. As described below, responding entities should update the target implementation dates and provide information to the OIG regarding additional temporary or partial solutions that will be taken in the interim.

We recommend that:

1. The BIA resolve the \$19,810 in questioned costs for items not received

BIA Response: The BIA concurred with the recommendation and confirmed that it has received the disinfecting wipes and spray.

OIG Comment: Based on the BIA's response and confirmatory information, we consider Recommendation 1 resolved and implemented.

2. The BLM update its policy on purchase cards to require cardholders and approving officials to review transactions and attach supporting documents that can be used to identify what was purchased and from whom.

BLM Response: The BLM concurred with the recommendation and stated that it will update its policy. The BLM stated that, because this policy has not been updated in over 15 years and includes a "lot of information," it will take "significant effort" to revise. The BLM provided the official responsible for implementation and a target completion date of December 31, 2022.

OIG Comment: Based on the BLM's response, we consider Recommendation 2 resolved, but not implemented. We have not received information establishing that a timeframe of a year-and-a-half to update this policy is reasonable. According to the BLM charge card bureau lead, the BLM has been in the process of re-writing its policy since October 2020. The BLM should provide updated guidance on purchase cards before December 31, 2022, and it should provide the OIG with a revised implementation date as it coordinates with the Office of Financial Management (PFM).

In addition, the DOI commented that it does not concur with adding “for what purpose” to any documentation because it is not a requirement listed in Office of Management and Budget (OMB) Circular A-123, Appendix B, and it does not mitigate any identified risks. We removed “for what purpose” from our original recommendation because the OMB does not specifically require this language. However, even though the OMB guidance does not require cardholders to identify the purpose of each transaction, including a purpose statement would help the DOI more accurately account for disaster and general expenses. This would also help reduce the number of transactions that need to be reallocated because of mistakes. Finally, having the cardholder identify the purpose of the purchase provides an additional control to ensure proper accounting.

3. The BLM resolve the \$11,321 in questioned costs due to insufficient documentation

BLM Response: The BLM concurred with the recommendation and stated that it has received and reviewed the documentation for the questioned transactions. The BLM also stated that it received copies of the invoices, supporting documentation, and supervisor approved charge card statements.

OIG Comment: Based on the BLM’s response, we consider Recommendation 3 resolved, but not implemented. We will follow up with the BLM and review evidence to confirm that the stated action was taken.

4. The BLM reallocate the transaction, totaling \$5,410, to the correct funding source

BLM Response: The BLM concurred with the recommendation and stated that it has reallocated the transactions totaling \$5,410 to the correct funding source.

OIG Comment: Based on the BLM’s response, we consider Recommendation 4 resolved but not implemented. We will follow up with the BLM and review evidence to confirm that the stated action was taken.

5. The NPS reallocate the 10 transactions, totaling \$18,015, to the correct funding source

NPS Response: The NPS concurred with the recommendation and stated that it has analyzed and reallocated all 10 transactions to the correct funding source.

OIG Comment: Based on the NPS’ response, we consider Recommendation 5 resolved but not implemented. We will follow up with the NPS and review evidence to confirm stated action was taken.

6. The BIA reallocate the 13 transactions, totaling \$826, to the correct funding source

BIA Response: The BIA concurred with the recommendation and stated that it has reviewed the 13 transactions and reallocated the transactions to the correct funding source.

OIG Comment: Based on the BIA’s response, we consider Recommendation 6 resolved but not implemented. We will follow up with the BIA and review evidence to confirm the stated action was taken.

7. The FWS reallocate the four transactions, totaling \$832, to the correct funding source

FWS Response: The FWS concurred with the recommendation and completed its analysis of the four transactions. The FWS determined that all four transactions were erroneously allocated to CARES Act or COVID-19 funding by administrative staff, as the purchases were made before the pandemic occurred. The FWS has reallocated these four transactions to non-CARES Act and non-COVID-19 funding.

OIG Comment: Based on the FWS' response and confirmatory information, we consider Recommendation 7 resolved and implemented.

8. The NPS review transactions using CARES Act funds and verify that those purchases were only for PPE or cleaning supplies as permitted by the operational plan

NPS Response: The NPS concurred with the recommendation and will ensure this review is completed by January 31, 2022.

OIG Comment: Based on the NPS' response, we consider Recommendation 8 resolved, but not implemented.

9. The NPS reallocate the one transaction, totaling \$5,870, to the correct funding source

NPS Response: The NPS concurred with the recommendation and the transaction has been analyzed and reallocated to the correct funding source.

OIG Comment: Based on the NPS' response, we consider Recommendation 9 resolved but not implemented. We will follow up with the NPS and review evidence to confirm the stated action was taken.

10. The DOI develop and implement a process that includes accountability measures to ensure that existing policies establishing internal controls for purchase card reviews are followed.

DOI Response: The DOI concurred with our original recommendation to “develop internal controls to ensure that cardholders and approving officials review transactions in accordance with policy.” The DOI's response noted that it previously issued policy and guidance on internal controls. In addition, following a briefing on our findings and our anticipated recommendations before we issued the draft report, the Deputy Secretary issued another memorandum, Bureau and Office Accountability for Purchase Card Spending, January 19, 2021, reiterating the importance of monthly statement reviews by cardholders and their supervisors and the importance of reporting accurately through the “timely reallocation of charge card transactions to the correct financial account in the Financial and Business Management System (FBMS).”

To further ensure compliance with the internal controls over the review and approval process, the Department stated that it will require bureaus to continue using their internal controls and report on the findings and corrective actions semiannually in accordance with the *Fiscal Year 2022 Internal Control Guidance*. The DOI also provided the official responsible for implementation as well as a target completion date of November 15, 2022.

OIG Comment: Based on the DOI's response, we revised our original recommendation to focus on the DOI's ongoing implementation of its preexisting internal control policies as well as those that it enacted following its awareness of the concerns that we identified.

Accordingly, we consider Recommendation 10 unresolved. We are aware of the policy and guidance that the DOI already has in place for establishing internal controls and believe the DOI should evaluate the compliance of these controls and take necessary action. Therefore, we have shifted the focus of the revised recommendation from developing internal control for review of purchase card transactions to enforcing its policies and holding responsible individuals accountable. While issuing memoranda to reiterate policy is a step in the right direction, the DOI should also enforce its policy, including its policy regarding the consequences for not conducting the reviews and approvals outlined in the *DOI Purchase Card Program Policy*. We also note that these actions should be taken promptly and are concerned that the proposed implementation date of November 2022 is not reasonable under the circumstances. The DOI should provide a revised implementation timeframe for the revised recommendation to the OIG and PFM 2 weeks after the issuance of this report.

Attachment 4: Status of Recommendations

Recommendations	Status	Action Required
1 and 7	Resolved and implemented	No action is required.
2, 3, 4, 5, 6, 8, and 9	Resolved, but not implemented	We will refer these recommendations to the Office of Policy, Management, and Budget for implementation tracking.
10	Unresolved	We will refer this recommendation to the Office of Policy, Management, and Budget for resolution.

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