

# The Social Security Administration's Travel Charge Card Program

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Office of Audit Report Summary

### Objective

To assess the Social Security Administration's (SSA) travel charge card program and centrally billed account (CBA) activities.

### Background

On October 5, 2012, the President signed into law the *Government Charge Card Abuse Prevention Act of 2012* (Pub.L. No. 112-194) (Act). The Act addresses agencies' management of their Government purchase and travel charge card programs. The Act codifies program integrity policies and reporting requirements for Government charge card programs. For example, the Act requires that the programs have certain internal controls and safeguards.

The Act also requires that Inspectors General of executive agencies with more than \$10 million in travel card spending conduct periodic audits or reviews of travel card programs to analyze the risk of illegal, improper, or erroneous purchases and payments. In Fiscal Year 2013, SSA reported about \$14 million in travel card expenses.

Additionally, the Act requires that internal controls be established and maintained when agencies have employees who have travel charges billed directly to the Government. For example, the Act directs agencies to verify that they do not reimburse CBA charges to an employee.

### Findings

Generally, SSA complied with its travel charge card policies and procedures. For example, travel advances for employees were appropriate, relocated employees' expenses were allowable, and 7,912 (61 percent) employees' credit limits were reduced to \$11 or less when there was no activity.

We identified some instances of noncompliance with the Agency's policies and procedures, but these instances did not involve a significant number of employees or have a significant monetary impact. Specifically, the instances of noncompliance included 234 separated employees who retained travel charge cards but whose accounts did not have any charges in FY 2013; 3 cardholders who were reimbursed for \$4,347 in charges billed to the CBA; 7 cardholders who made unauthorized purchases and automated teller machine withdrawals totaling \$995; 4 cardholders who did not use the Government travel charge card for \$1,619 in travel-related expenses; and supervisors who did not approve the travel authorization for 5 employees before they travelled. Finally, we questioned whether 14 employees received travel charge card training, as required by Agency policy.

### Recommendations

We made several recommendations for SSA to improve its travel charge card program and review the case for the one cardholder we identified during our audit who was incorrectly paid.

The Agency agreed with our recommendations.