



U.S. GOVERNMENT
PRINTING OFFICE

KEEPING AMERICA INFORMED

AUDIT
REPORT
07-04

FOLLOW-ON REPORT ON GPO
PURCHASE CARD PROGRAM

March 30, 2007

OFFICE OF INSPECTOR GENERAL



U.S. GOVERNMENT
PRINTING OFFICE
KEEPING AMERICA INFORMED
WASHINGTON, DC 20401

Memorandum

OFFICE OF THE INSPECTOR GENERAL

DATE: March 30, 2007

REPLY TO

ATTN OF: Assistant Inspector General for Audits

SUBJECT: Final Follow-on Report on GPO Purchase Card Program
Report Number 07-04

TO: Chief, Acquisition Services

Enclosed please find the subject final report. Please refer to the Executive Summary for the overall audit results. Our evaluation of your response has been incorporated into the body of the report and is included in its entirety as Appendix C. We consider management's proposed actions responsive to each of the report recommendations. The recommendations will continue to be open for reporting purposes until corrective actions are complete. Please notify us when actions have been completed on the remaining recommendations. The final report distribution is in Appendix E.

We appreciate the courtesies extended to the audit staff. If you have any questions concerning the report, please contact Mr. Dave Schaub, Supervisory Auditor at (202) 512-0065, or myself at (202) 512-2009.

A handwritten signature in cursive script that reads 'Kevin J. Carson'.

Kevin J. Carson
Assistant Inspector General for Audits

cc:

Deputy Public Printer
Chief Financial Officer
Deputy Chief of Staff

Contents

Executive Summary	i
Introduction	1
Findings and Recommendations	3
Finding A. Use of Purchase Cards by Unauthorized Central Office Personnel.....	3
Finding B. Purchases for Departments other than the Cardholder's.....	6
Finding C. Supporting Documentation for Purchase Card Transactions not Always Maintained.....	9
Finding D. Sales Taxes Incurred on Tax-Exempt Purchases.....	13
Finding E. Approvals for Recurring Purchases from Same Vendors.....	15
Finding F. Monthly Bank Statement Review Procedures Need Improvement.....	19
Finding G. Bank Statement and Shipping Addresses.....	22
Appendix A – Objectives, Scope, and Methodology	25
Appendix B – Acronyms Used in the Report	27
Appendix C – Management's Response	28
Appendix D – Status of Recommendations	30
Appendix E – Report Distribution	31
Major Contributors to the Report	32

