



**Defense Nuclear Facilities  
Safety Board**  
Washington, DC 20004-2901

**Office of the  
Inspector General**

January 31, 2017

Mr. Mark Sandy  
Acting Director  
Office of Management and Budget  
725 17th Street, NW  
Washington, DC 20503

Dear Mr. Sandy:

In accordance with Public Law 112-194, *Government Charge Card Abuse Prevention Act of 2012*, I am reporting on the Defense Nuclear Facilities Safety Board's (DNFSB) progress in implementing charge card related audit recommendations. In fiscal year 2015, the Office of the Inspector General (OIG) issued a travel card related audit report with two audit findings and seven audit recommendations. In fiscal year 2014, OIG issued a purchase card related audit report with one audit finding and five audit recommendations. All recommendations in both reports are closed. Enclosed is a summary of these audit reports including the audit results, findings, recommendations and the status of the recommendations.

Based on internal OIG risk assessments, OIG does not plan an audit of DNFSB's charge card programs in the near future.

If you have any questions, please contact Dr. Brett M. Baker, Assistant Inspector General for Audits, at 301-415-5915, or me at 301-415-5930.

Sincerely,  
**/RA/**  
Hubert T. Bell  
Inspector General

Enclosure: As stated

cc: Chairman Sean Sullivan  
Vice Chairman Bruce Hamilton  
Board Member Jessie Roberson  
Board Member Daniel Santos  
Board Member Joyce Connery  
R. Howard, Office of the General Manager  
K. Herrera, Deputy General Manager  
M. Welch, General Manager

**Audit of The Board's Travel and Travel Card Program (DNFSB-15-A-05)**  
**dated April 23, 2015**

**Audit Results**

Travel card and travel program controls are generally in place. However, opportunities exist to improve the effectiveness of internal controls over the travel card and travel program and to enhance user access controls in Concur, the Board's travel management system.

**Finding, Recommendations and Status**

A. Finding: Internal controls need improvement.

	<b>Recommendations</b>	<b>Status</b>
1.	Revise policies and procedures to route temporary duty (TDY) vouchers to the original travel authorization approver for review and approval before sending to the Office of the General Manager (OGM) for review and approval.	This recommendation is closed. The agency implemented the recommendation.
2.	Develop and implement a plan to periodically conduct independent reviews of a sample of vouchers and travel card transactions.	This recommendation is closed. The agency implemented the recommendation.
3.	Develop and implement a plan to periodically train travel arrangers/timekeepers on the Board's travel policies so that they may complete the travel voucher in accordance with these policies.	This recommendation is closed. The agency implemented the recommendation.
4.	Train employees on the appropriate use of hazardous weather leave.	This recommendation is closed. The agency implemented the recommendation.

B. Finding: Inadequate Concur user access controls.

	<b>Recommendations</b>	<b>Status</b>
5.	Establish, document, and implement a user access policy for Concur to include user access roles to be limited to the least privilege necessary.	This recommendation is closed. The agency implemented the recommendation.

	<b>Recommendations</b>	<b>Status</b>
6.	Establish, document, and implement a user access policy for Concur to include the timely disabling of accounts that are no longer necessary.	This recommendation is closed. The agency implemented the recommendation.
7.	Establish, document, and implement a user access policy for Concur to include periodic reviews of the user access listing to determine whether access is properly limited and remains appropriate.	This recommendation is closed. The agency implemented the recommendation.

**Audit of The Board's Purchase Card Program (DNFSB-14-A-01) dated September 29, 2014**

**Audit Results**

Overall, the Board used purchase cards appropriately during the period under review. However, the Board's purchase card internal controls need improvement. Specifically, some of the purchase card controls are incomplete, outdated, or not fully implemented. As a result, internal controls are less effective and the potential for personal use, misuse, or loss is increased.

**Finding, Recommendations and Status**

A. Finding: Purchase card internal controls can be improved.

	<b>Recommendations</b>	<b>Status</b>
1.	Update DNFSB Purchase Card Policy and Procedures to (a) remove verbal approval of requisitions, (b) provide guidance on site representative purchase approvals, (c) correct the record retention policy to 3 years to agree with Administrative Directive 211.2, (d) provide guidance on competitive procurement requirements, and (e) provide guidance on sole source justification documentation requirements.	This recommendation is closed. The agency implemented the recommendation.
2.	Finalize draft Administrative Directive 211.2 to include all of the required elements of a Charge Card Management Plan, as outlined in OMB Circular A-123, Appendix B.	This recommendation is closed. The agency implemented the recommendation.
3.	Develop a plan to update, as necessary, and submit Administrative Directive 211.2 and DNFSB Purchase Card Policy and Procedures to OMB annually.	This recommendation is closed. The agency implemented the recommendation.

	<b>Recommendations</b>	<b>Status</b>
4.	Implement and enforce the controls noted in Administrative Directive 211.2, including (a) first level review of all supporting documentation for each transaction, (b) periodic purchase card transaction reviews, and (c) documentation of sole source procurement justification.	This recommendation is closed. The agency implemented the recommendation.
5.	Document that all cardholders have been informed of the updated policies, procedures, and implemented controls.	This recommendation is closed. The agency implemented the recommendation.