

Department of Health and Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**THE INDIAN HEALTH SERVICE'S  
CONTROLS WERE NOT EFFECTIVE IN  
ENSURING THAT ITS TRAVEL CARD  
PROGRAM COMPLIED WITH FEDERAL  
REQUIREMENTS AND ITS OWN POLICY**

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Gloria L. Jarmon  
Deputy Inspector General  
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April 2018  
A-07-16-05091

# *Office of Inspector General*

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## Report in Brief

Date: April 2018

Report No. A-07-16-05091

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES  
**OFFICE OF INSPECTOR GENERAL**



### Why OIG Did This Review

The Government Charge Card Abuse Prevention Act (Charge Card Act) requires agencies to establish and maintain safeguards and internal controls for their Government charge card programs. Additionally, the HHS OIG is required to conduct annual risk assessments of travel card programs to analyze the risks of illegal, improper, and erroneous purchases.

Under the provisions of the Charge Card Act, we performed a risk assessment of HHS's charge card program and identified the Indian Health Service (IHS) as having a high risk of inappropriate travel card transactions. The Charge Card Act also requires that OIG conduct a further review of agency programs that have been assessed as high risk.

Our objective was to determine whether IHS's travel card program complied with Federal requirements and IHS's own policy.

### How OIG Did This Review

We reviewed and analyzed a stratified sample of 151 travel card transactions for travel card expenditures incurred by IHS during Federal fiscal year (FY) 2015. We also reviewed the Charge Card Act, other relevant statutes and regulations, and HHS and IHS requirements and policy regarding the proper use of travel cards. Additionally, we reviewed the policies and procedures that IHS had in place during FY 2015 to evaluate the effectiveness of IHS's controls over its travel card program.

## The Indian Health Service's Controls Were Not Effective in Ensuring That Its Travel Card Program Complied With Federal Requirements and Its Own Policy

### What OIG Found

IHS's travel card program did not always comply with Federal requirements and IHS's own policy. We identified 16 transactions (out of the 151 sampled transactions we tested) that did not comply with Federal requirements and IHS policy regarding proper travel card use. These errors occurred because, although IHS had controls in place to *educate* cardholders on the requirements for the use of the travel card, the controls did not always prevent misuse of the travel card. Additionally, whereas IHS had controls in place to *monitor* cardholders, those controls did not always identify noncompliance.

On the basis of our sample results, we estimate that IHS cardholders may have incurred \$215,651 in travel expenditures that constituted misuse of the travel card. (Cardholders are liable for full reimbursement of all charges that they incurred on their travel cards.)

### What OIG Recommends and IHS Comments

We recommend that IHS reemphasize the requirements for the use of the travel card to ensure that all travel cardholders are aware of the requirements and ensure that travel card usage is adequately monitored for compliance with the travel card requirements.

IHS concurred with both of our recommendations and described corrective actions that it had taken or planned to implement. Specifically, IHS stated that it had updated guidance, expanded IHS-specific training documents, and required all current IHS cardholders to complete refresher training and to sign updated cardholder agreements. IHS also said that it was implementing increased monitoring activities and additional training on the monitoring capabilities of IHS's current travel card system, that it would take swift corrective action for any significant deficiencies, and that it would clarify written policies regarding the monitoring of travel card activities.

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## INTRODUCTION

### WHY WE DID THIS REVIEW

The Government Charge Card Abuse Prevention Act (Charge Card Act), enacted in October 2012 and implementing Federal guidance<sup>1</sup> require agencies to establish and maintain safeguards and internal controls for their Government charge card programs. Additionally, the U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG), is required to conduct annual risk assessments of (1) agency purchase card programs, (2) combined integrated card programs, and (3) travel card programs to analyze the risks of illegal, improper, and erroneous purchases.

Under the provisions of the Charge Card Act, we performed a risk assessment of HHS's charge card program for Federal fiscal year (FY) 2013<sup>2</sup> and identified the Indian Health Service (IHS) as having a high risk of inappropriate travel card and purchase card transactions. The Charge Card Act also requires that OIG conduct a further review of agency programs that have been assessed as high risk. This report contains the results of our review of IHS's travel card program. We are reporting separately on our review of IHS's purchase card program.

### OBJECTIVE

Our objective was to determine whether IHS's travel card program complied with Federal requirements and IHS's own policy.

### BACKGROUND

#### Indian Health Service

IHS is an agency within HHS that delivers clinical and preventive health services to American Indians and Alaska Natives. Indian health care services are provided in more than 630 IHS and tribal health care facilities, including hospitals and outpatient clinics. IHS provides a comprehensive health service delivery system for approximately 2.2 million American Indians and Alaska Natives who belong to 567 federally recognized tribes in 36 States.

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<sup>1</sup> The Charge Card Act, P.L. No. 112-194 (enacted Oct. 5, 2012); Office of Management and Budget (OMB) Memorandum M-13-21, "Implementation of the Government Charge Card Abuse Prevention Act of 2012," Sep. 6, 2013.

<sup>2</sup> *Letter to Office of Management and Budget Director To Meet Requirements of Government Charge Card Abuse Prevention Act of 2012 Regarding Agency Progress Implementing Recommendations on Charge-Card-Related Findings (A-04-14-06175)*, Jan. 28, 2015.

## Travel Card Program Requirements and Agency Policy

The Travel and Transportation Reform Act of 1998 (TTRA) requires the U.S. General Services Administration (GSA) to issue regulations requiring Federal employees to use travel cards for nearly all payments of expenses related to official Government travel, including hotels, transportation costs, and meals.<sup>3</sup> By consolidating travel expenditures with a single credit card vendor and by streamlining the process for advancing travel funds to Federal employees, agencies can reduce administrative costs associated with processing Federal travel.

The Charge Card Act also requires Government agencies to establish and maintain safeguards and controls for the administration of their charge card programs. OMB Memorandum M-13-21 provides guidelines to Federal agencies to implement the Charge Card Act. It requires executive branch agencies to be aware of charge-card-related audit findings and to ensure that the findings are promptly resolved after completion of an audit. This guidance states that beginning in FY 2013, each agency that has more than \$10 million in purchase card spending the prior FY must submit to OMB semiannual reports of employee purchase or integrated card violations and the disposition of these violations, including disciplinary actions taken.

Requirements for use of travel cards are contained within the Federal Travel Regulation (FTR), which is codified in Federal regulations. According to the FTR (41 CFR § 301-2.2) and the HHS *Travel Policy Manual*, official travel expenses include transportation, lodging, meals, and incidental expenses associated with official temporary duty travel. The travel card may not be used for personal expenses at any time.

The HHS *Travel Policy Manual* defines misuse of the travel charge card as “use of the travel charge card in an unauthorized, illegal, or adverse manner. Examples of misuse include unauthorized cash advances, purchase of non-reimbursable personal expenditures, use of the travel charge card when not in an official travel status, becoming delinquent in payments to the travel charge card vendor, etc.” (§ 14). Further, IHS’s *Indian Health Manual* defines misuse of the travel charge card by IHS employees as the “use of the Government-issued travel card for purposes other than those associated with official travel and/or failure to pay the just and due amounts owed are examples of misuse and/or abuse of the card” (§ 58.7(G)).

The HHS *Travel Policy Manual* defines the duties and responsibilities of Agency/Organization Program Coordinators (A/OPCs) within HHS and its subordinate agencies. This manual states that A/OPCs will ensure that all employees who have or will receive travel cards have completed travel charge card training requirements before issuance of their travel cards. This manual also states that A/OPCs should regularly use the online reporting capabilities provided by the bank that services the agency’s travel card program (servicing bank) to monitor for potential travel charge card misuse and delinquency trends (§ 10.3.4.4).

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<sup>3</sup> The TTRA, P.L. No. 105-264 (enacted Oct. 19, 1998). Under the TTRA, GSA’s regulations make an exception to this rule when use of a travel card was impracticable or imposed an unreasonable burden on Federal agencies or employees.

The HHS *Travel Policy Manual* also states that employees must receive travel card training before receiving their cards and that they must recertify every 3 years. In addition, A/OPCs must maintain a file of training-completion certificates for all employees to whom travel cards have been issued (§ 10.3.4.4).

IHS's *Indian Health Manual* establishes IHS policy, responsibilities, authority, and procedures for civilian and commissioned corps employees who authorize, approve, conduct, and prepare paperwork for official Government travel (§ 5-8). This manual defines travel policies and guidelines that are unique to the mission of IHS travelers and describes management controls for ensuring that IHS employees authorized to have and use travel cards (referred to as "cardholders" in this report) are not misusing them. Further, IHS's *Indian Health Manual* provides specific rules on the authorized use of the travel card (part 5, chapter 8, Exhibit J).

IHS's *Indian Health Manual* states that the responsibilities of the Travel Card Program Coordinators include recommending cancellation or suspension of a Government travel card when there is evidence of misuse, advising the GSA contractor when IHS has revoked an employee's travel card, and advising relevant managers of Government-issued travel card misuse (§ 5-8.7(H)(7)). Further, this chapter of the manual designates the Travel Management Specialist as an IHS employee, assigned to IHS headquarters, whose duties include managing the IHS travel card program, providing training, interpreting travel regulations, and advising management (§ 5-8.2(D)). The manual also designates the same individual as the IHS Contract Travel Credit Card Coordinator (Coordinator). The Coordinator provides information concerning card enrollment processes, appropriate use of the travel card, billing and payment processes, and timely reimbursement of vouchered travel expenses (§ 5-8.7(H)(6)).

## **HOW WE CONDUCTED THIS REVIEW**

We reviewed travel card expenditures incurred by IHS during FY 2015 of 31,529 transactions totaling \$2,885,979. Of these, we examined and analyzed 151 sampled travel card transactions totaling \$32,952. Our sample consisted of two strata. Stratum 1 contained 51 transactions that we identified as high risk<sup>4</sup> for not meeting Federal requirements; Stratum 2 contained 100 transactions that we randomly selected from the remaining 31,478 transactions in our review.

We also reviewed the Charge Card Act, the TTRA, the FTR, and HHS and IHS requirements and policy regarding the proper use of travel cards. Additionally, we reviewed the policy and procedures that IHS had in place during FY 2015 to evaluate the effectiveness of IHS's controls over its travel card program.

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<sup>4</sup> Stratum 1, High-Risk Transactions, includes transactions with blocked merchant category codes (MCCs), transactions occurring on Federal Government holidays or while the cardholder was on leave, transactions with MCCs that appeared to be unrelated to official Government travel, and transactions involving expenditures associated with casino hotels and adult entertainment.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix A contains details of our audit scope and methodology, Appendix B contains our statistical sampling methodology, and Appendix C contains our sample results and estimates.

## FINDINGS

IHS's travel card program did not always comply with Federal requirements and IHS's own policy. We identified 16 transactions (out of the 151 sampled transactions we tested) that did not comply with Federal requirements and IHS policy regarding proper travel card use. These errors occurred because, although IHS had controls in place to *educate* cardholders on the requirements for the use of the travel card, the controls did not always prevent misuse of the travel card. Additionally, whereas IHS had controls in place to *monitor* cardholders, those controls did not always identify noncompliance.

See Appendix C for details on the errors from the High-Risk Stratum and the All-Other-Transactions Stratum.

On the basis of our sample results, we estimate that IHS cardholders may have incurred \$215,651 in travel expenditures that constituted misuse of the travel card.<sup>5</sup>

### IHS'S TRAVEL CARDHOLDERS DID NOT COMPLY WITH FEDERAL REQUIREMENTS

#### Federal Requirements and IHS Policy

The FTR states that employees must make lodging reservations for official Government travel through their agency's travel management service (§ 301-11.11(a)).

The HHS *Travel Policy Manual* states that the travel card must be used only for official transportation and travel-related expenses. Employees may not use the travel card to make personal purchases or automated teller machine (ATM) withdrawals for personal use (§§ 10.3.3 and 10.2.7).

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<sup>5</sup> Cardholders are liable to the servicing bank for full reimbursement of all charges that they incurred on their travel cards.

IHS's *Indian Health Manual* states that cardholders who use the travel card for personal use or fail to make timely payments to the servicing bank<sup>6</sup> are considered to be abusing or misusing the card (§ 5-8.7(H)(4)).

The HHS *Travel Policy Manual* states that A/OPCs should regularly use the online reporting capabilities provided by the servicing bank to monitor for potential travel charge card misuse and delinquency trends (§ 10.3.4.4).

According to IHS's *Indian Health Manual*, the Travel Card Program Coordinator advises managers of Government-issued travel card misuse (§ 5-8.7(H)(7)).

### **Noncompliant Transactions**

For 16 of 151 transactions we reviewed, cardholders did not comply with Federal requirements. Of the 16 noncompliant transactions, 3 totaling \$1,578 were in the high-risk stratum and 13 totaling \$680 were in the all-other-transactions stratum. For 15 of the 16 noncompliant transactions, cardholders used their travel cards for prohibited purposes, like the first two examples below. The remaining noncompliant transaction involved misuse of the travel card and is described in the third example.

#### **Example 1: Use of Third-Party Booking Services**

For two transactions reviewed, cardholders used their travel cards to book official-travel lodging and car rental reservations through third-party booking services rather than the HHS travel management system whose use is required by the FTR.

#### **Example 2: Travel Not Authorized or Outside of Authorized Period**

For seven transactions reviewed, cardholders used the travel card without having obtained a travel authorization. For six other transactions reviewed, the cardholders used their cards outside of the approved travel dates. One of these cardholders obtained authorization for official travel from April 20, 2015, to April 23, 2015, but used the travel card on April 18, 2015 (to pay a \$79 bill for lodging). This payment was not a prepayment for lodging for this or any other official travel.

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<sup>6</sup> JP Morgan Chase was the servicing bank for IHS's travel card program during our audit period; see Appendix B.

### Example 3: Delinquent Balance

For one transaction reviewed, a cardholder incurred a late fee for not paying the balance of the travel card to the servicing bank in a timely manner.<sup>7</sup> IHS confirmed that the cardholder subsequently repaid the balance and used his or her personal funds to pay the late fee.

### Controls Did Not Always Prevent Misuse of the Travel Card

IHS cardholders received the HHS-required travel card training on the rules for authorized use of the travel card. Despite completing this training, cardholders incurred unallowable charges that did not comply with Federal requirements and IHS policy regarding travel card use.

In accordance with HHS policy, IHS used the online reporting capabilities provided by the servicing bank to monitor for potential travel charge card misuse and delinquency trends. Because IHS did not identify any of the errors we found, it needs to improve its monitoring of travel card transactions.

IHS officials also stated that in each of the 16 noncompliant travel card transactions, the cardholders paid off their travel card balances. Moreover, in the transactions we reviewed, neither IHS nor we found any evidence that cardholders had padded their travel vouchers with fraudulent charges to cover unallowed transactions.

### EFFECT OF NONCOMPLIANCE

On the basis of our sample results (Appendix C), we estimate that IHS cardholders may have incurred \$215,651 in travel expenditures that constituted misuse of the travel card.

### RECOMMENDATIONS

We recommend that IHS:

- reemphasize the requirements for the use of the travel card to ensure that all travel cardholders are aware of the requirements and
- ensure that travel card usage is adequately monitored for compliance with the travel card requirements.

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<sup>7</sup> Under the current contract, the servicing bank may impose a \$25 late fee on balances that remain outstanding at least 121 days and up to 150 days after the date of the original billing statement. Additional late fees in \$25 increments accrue for two additional 30-day periods of outstanding balances. The contract also allows cancellation of travel card accounts in specified circumstances.

## IHS COMMENTS

In written comments on our draft report, IHS concurred with both of our recommendations and described corrective actions that it taken or planned to implement. Specifically, in response to our first recommendation, IHS stated that it had taken action to reemphasize the requirements for use of the travel charge card by updating guidance, expanding IHS-specific training documents, and requiring all current IHS cardholders to complete refresher training and to sign updated cardholder agreements.

In response to our second recommendation, IHS said that it was implementing increased monitoring activities to include the use of data mining tools and the use of newly acquired business intelligence tools. IHS also stated that it planned to provide additional training to A/OPCs on the monitoring capabilities of IHS's current travel card system, that it would take swift corrective action for any significant deficiencies, and that it would clarify written policies regarding A/OPCs' roles and responsibilities in the monitoring of travel card activities.

IHS's comments are included in their entirety as Appendix D.

## APPENDIX A: AUDIT SCOPE AND METHODOLOGY

### SCOPE

We reviewed travel card expenditures incurred by IHS during FY 2015 of 31,529 transactions totaling \$2,885,979. Of these, we examined and analyzed 151 sampled travel card transactions totaling \$32,952. Our sample consisted of two strata: stratum 1 contained 51 transactions that we identified as high-risk (footnote 4) for not meeting Federal requirements, and stratum 2 contained 100 transactions that we randomly selected from the remaining 31,478 transactions in our review.

We also reviewed the Charge Card Act, the TTRA, the FTR, and HHS and IHS requirements and policy regarding the proper use of travel cards. Additionally, we reviewed the policy and procedures that IHS had in place during FY 2015 to evaluate the effectiveness of IHS's controls over its travel card program.

We limited our review of internal controls to obtaining an understanding of IHS's processes for monitoring travel card usage and for the submission of supporting documentation.

We performed our audit work from December 2015 to May 2017.

### METHODOLOGY

To accomplish our objective, we:

- reviewed applicable Federal laws and regulations, to include HHS and IHS requirements and policy regarding travel card usage;
- held discussions with IHS officials to gain an understanding of IHS's policy, procedures, and guidance regarding travel card usage and monitoring;
- used computer matching, data mining, and other data analysis techniques to identify the types of transactions that were at high risk of being illegal, improper, or erroneous purchases (footnote 4);
- selected a stratified statistical sample of 151 travel card transactions that cardholders incurred during FY 2015 and:
  - requested and received supporting documentation for each sampled travel card transaction and
  - evaluated the supporting documentation to ensure that the sampled travel card transactions complied with Federal requirements and with IHS policy;

- held discussions with IHS officials over the course of our review regarding documentation of travel card expenditures and provided detailed information on the 16 noncompliant transactions that we identified to IHS officials on February 2, 2017;
- obtained training records from IHS and reviewed them to ensure that cardholders associated with our sampled transactions had completed the required travel card training; and
- discussed our findings with IHS officials on May 18, 2017.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## APPENDIX B: STATISTICAL SAMPLING METHODOLOGY

### TARGET POPULATION

The target population consists of the travel transactions incurred by IHS cardholders during FY 2015.

### SAMPLING FRAME

We obtained a Microsoft Excel spreadsheet from JP Morgan Chase, the servicing bank for IHS's travel card program. This spreadsheet consisted of 31,993 travel transactions totaling \$2,885,979 incurred by IHS employees during FY 2015. We removed 464 zero-dollar debit transactions from this file. The resulting sampling frame included 31,529 travel card transactions totaling \$2,885,979.

### SAMPLE UNIT

The sample unit was one travel card transaction.

### SAMPLE DESIGN

We used a stratified statistical sample. We divided the sampling frame into two strata based on assessed risk areas. All transactions were unduplicated, which means that each transaction appeared in only one risk area and only once in the entire sampling frame. See Table 1.

**Table 1: Sample Design**

<b>Stratum</b>	<b>Risk Areas</b>	<b>Number of Transactions</b>	<b>Sample Size</b>	<b>Dollar Value of Frame Units*</b>
1	High-risk transactions	51	51	\$27,188
2	All other transactions	31,478	100	2,858,791
<b>Totals</b>		<b>31,529</b>	<b>151</b>	<b>\$2,885,979</b>

\*Rounded to the nearest whole dollar amount.

### SAMPLE SIZE

We selected all of the 51 travel card transactions in stratum 1 and randomly selected 100 travel transactions from stratum 2. Thus, our total sample size was 151 travel card transactions.

## **SOURCE OF RANDOM NUMBERS**

The source of the random numbers was the OIG, Office of Audit Services (OAS), statistical software. We used the random number generator to select the random numbers for our stratified statistical sample.

## **METHOD FOR SELECTING SAMPLE ITEMS**

We selected all of the sample units in stratum 1. We consecutively numbered the sample units in the frame from 1 to 31,478 for stratum 2. We generated 100 random numbers for stratum 2. With these random numbers, we selected the corresponding frame items for review.

## **ESTIMATION METHODOLOGY**

We calculated the point estimate along with the 90-percent confidence interval for the dollar value of any travel card transactions for FY 2015 that did not comply with Federal requirements and IHS policy. We used the OIG, OAS, statistical software to calculate the point estimate (Appendix C). We calculated the confidence interval for this estimate using the empirical likelihood approach, which we programmed using the Microsoft Excel software.

**APPENDIX C: SAMPLE RESULTS AND ESTIMATES**

**Table 2: Overall Sample Details and Results**

<b>Stratum</b>	<b>Number of Travel Card Transactions in Frame</b>	<b>Value of Frame</b>	<b>Sample Size</b>	<b>Value of Sampled Travel Card Transactions</b>	<b>Number of Travel Card Transactions in Error</b>	<b>Value of Travel Card Transactions in Error</b>
High Risk	51	\$27,188	51	\$27,188	3	\$1,578
All-other-transactions	31,478	2,858,791	100	5,764	13	680
	<b>31,529</b>	<b>\$2,885,979</b>	<b>151</b>	<b>\$32,952</b>	<b>16</b>	<b>\$2,258</b>

**Table 3: Overall Estimates**

	<b>Estimated Value of Travel Card Transactions In Error</b>
Point estimate	\$215,651
Lower limit	\$96,759
Upper limit	\$493,463



**Date:** March 6, 2018

**To:** Gloria L. Jarmon  
Deputy Inspector General for Audit

**From:** Acting Director

**Subject:** IHS Comments on OIG Draft Report (A-07-16-05091) “The Indian Health Service’s Controls Were Not Effective in Ensuring That Its Travel Card Program Complied With Federal Requirements and Its Own Policy “

We appreciate the opportunity to review the draft OIG audit report titled “*The Indian Health Service’s Controls Were Not Effective in Ensuring That Its Travel Card Program Complied with Federal Requirements and Its Own Policy (A-07-16-05091)*”. We concur with all of the OIG recommendations. Below you will find a description of the status of actions taken to date, and those planned in the near future.

#### **General Comments by IHS**

**Recommendation 1:** Re-emphasize the requirements for the use of the travel card to ensure that all travel cardholders are aware of the requirements.

IHS concurs with this recommendation.

#### **Status of actions taken or planned to implement Recommendation 1:**

The IHS is re-emphasizing the requirements for use of the government travel charge card through the following actions:

- Updating cardholder quick reference guides to highlight key usage and compliance requirements no later than the end of April 2018.
- Revising written travel charge card policy no later than September 30, 2018.
- Expanding IHS-specific refresher training documents that are issued to IHS cardholders as an addendum to the HHS-required online training course.
- Requiring all current IHS cardholders to complete a comprehensive refresher training no later than June 29, 2018. The IHS is also re-evaluating the frequency and content of required refresher trainings to maximize compliance.
- Requiring each IHS travel cardholder to complete a refreshed cardholder agreement no later than June 29, 2018, to re-emphasize each cardholder’s responsibility for usage and maintenance of the travel card account.

**Recommendation 2:** Ensure that travel card usage is adequately monitored for compliance with the travel card requirements.

IHS concurs with this recommendation.

**Status of actions taken or planned to implement Recommendation 2:**

The IHS is increasing monitoring activities for ensuring compliance with the travel card requirements through the following actions:

- Reinforcing proactive review of travel card transactions using automated data mining tools to detect potential fraud and misuse of the travel card. This includes use of notifications within the system to flag suspicious activity, route for review and comment, and record findings.
- Developing additional data mining capability using a newly acquired business intelligence tool to eliminate current gaps in automated data mining activities. In the initial pilot phase planned for implementation by June 29, 2018, the tool will be used to automate the comparison of travel card transactions and travel authorizations to more easily detect potential misuse, i.e. transactions incurred outside authorized official travel dates.
- Starting in February 2018, coordinated new and additional refresher training for agency/organization program coordinators (A/OPCs) on use of reporting capabilities in the current travel card system (PaymentNet), e.g. running/reviewing reports to monitor delinquencies and review transactions as a supplement to other data mining tools.
- Swift corrective action will be initiated no later than October 31, beginning in 2018, for any significant deficiencies revealed in internal assessments over the use of the IHS travel card.
- Revising written travel charge card policy no later than September 30, 2018, to include clarification on A/OPC roles and responsibilities in travel card monitoring activities. This will reinforce expectations for monitoring compliance with program requirements.

Thank you for the opportunity to comment on this draft report. This feedback will be used to help IHS improve our overall management control systems. If you have any questions about the response, please contact Ms. Athena Elliott, Executive Advisor to the IHS Director and OIG Liaison, at 301-443-5104.

  
*for* RADM Michael D. Weahkee, MBA, MHSA  
Acting Director, Indian Health Service