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Risk Assessment of the Administration for Community Living’s Purchase Card Program for Fiscal Year 2022

Why OIG Did This Audit

- The Government Charge Card Abuse Prevention Act of 2012 requires Offices of Inspectors General to conduct periodic risk assessments of agency purchase card programs. We selected the Administration for Community Living’s (ACL) purchase card program for review to fulfill this mandate.
- We analyzed the risk of illegal, improper, or erroneous purchases and determined whether ACL designed and implemented controls and strategies to mitigate these potential risks.

What OIG Found

Overall, we assessed the risk of illegal, improper, or erroneous purchases in the ACL purchase card program as moderate. Within the 6 risk areas related to ACL’s purchase card program, we identified 56 sub-risk areas and rated 21 as low risk, 27 as moderate risk, and 8 as high risk.

ACL Purchase Card Risk and Sub-Risk Areas	
Low: Governance and Culture	Sub-Risks: 10 Low 1 Moderate
Low: Strategy and Objective-Setting	Sub-Risks: 2 Low
High: Performance	Sub-Risks: 2 Low 6 Moderate 4 High
Moderate: Review and Revision	Sub-Risks: 2 Moderate 1 High
Low: Information, Communication, and Reporting	Sub-Risks: 4 Low 4 Moderate
Moderate: OMB Compliance Standards	Sub-Risks: 3 Low 14 Moderate 3 High

What OIG Recommends

We recommend that ACL develop mitigating controls and strategies to address the high and moderate risks we identified.

ACL concurred with our recommendation.