National Endowment for the Arts
Office of Inspector General

Government Charge Card Audit
FINAL REPORT
July 30, 2020

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Objective

To conduct sample testing on National Endowment for the Arts (Arts Endowment) charge cards to determine if transactions follow requirements outlined in the Government Charge Card Abuse Prevention Act of 2012.

Engagement Scope

The scope for Government Charge Card Audit is to test transactions made using Arts Endowment purchase charge cards ("purchase cards") and travel charge cards ("travel cards"), collectively charge cards, that occurred during fiscal year (FY) 2019. This audit was conducted in accordance with generally accepted government auditing standards (GAGAS). The audit was planned to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

Methodology

RMA Associates, LLC (RMA) examined the Arts Endowment Charge Card Management Plan, dated May 5, 2016 to understand their associated policies and procedures. In addition, we performed a risk assessment of the charge card transaction population and statistically sampled 30 transactions from a total universe of 743 based on a low risk assessment of significant misstatement (See Appendix A). Of the 30 samples pulled, 21 were purchase card transactions and nine were travel card transactions. Five travel card samples were not individual transactions; rather, they consisted of 173 separate transactions grouped by accounting code. Therefore, we randomly pulled 5 separate transactions from each accounting code for a total of 25 subsamples.

Procedures

Purchase Cards:
For the 21 purchase card samples, we assessed whether each transaction met charge card requirements, specifically, if each sample had the following documentation:

- Requisition and/or obligation document;
- Other information as appropriate for micro purchases; and
- Assurance that item(s) were received and date of receipt.

To assess whether Arts Endowment purchase cards complied with applicable laws, regulations and policies, RMA performed the following procedures:

1. Inspected training certificates to determine if the cardholder received appropriate training prior to obtaining charge card;

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1 U.S. Code § 1902(a)(1) defines the micro-purchase threshold as $10,000.
2. Reviewed corresponding requisition and/or obligation documents;
3. Determined if each transaction was approved by authorized personnel, as designated in the Arts Endowment Credit Card Holders & Purchase Limits table;
4. Inspected billing statements and/or receipts to guarantee occurrence and determine receipt date;
5. Validated purchase receipt by comparing supporting documentation;
6. Reviewed transaction invoices to assure the transaction was executed;
7. Reconciled transaction invoices to assure the transaction was executed;
8. Assessed transaction amounts to determine if they were less than or equal to purchase limits.

Travel Cards:
For the nine travel card samples, we assessed whether each transaction met charge card requirements, specifically, if each sample had the following documentation:

- Trip and funding authorization;
- Vouchers and receipts; and
- Other supporting documentation assuring transactions occurred.

To assess whether Arts Endowment travel cards complied with applicable laws, regulations and policies, RMA performed the following procedures:

1. Inspected transaction supporting documents such as authorization requests, vouchers, invoices, and receipts;
2. Confirmed all requests were authorized by appropriate personnel (i.e., Supervisors, Finance Office, etc.); and
3. Reconciled amounts listed on supporting documentation to the general ledger.

Summary of Testing
RMA assessed eligibility of government charge card holders, transaction approvals and amounts, and proof of payment and receipt. We then reconciled transaction amounts with all associated documentation to ensure compliance with the Government Charge Card Abuse Prevention Act of 2012.

Eligibility of Government Card Holders
For an Arts Endowment employee to be eligible to receive and use a government charge card, an employee must participate in and complete a training session which focuses on roles and responsibilities, the proper use of cards, and other applicable rules and regulations, including the Arts Endowment Charge Card Management Plan and the Government Charge Card Abuse Prevention Act of 2012.
Purchase Cards:
The Arts Endowment Charge Card Management Plan, dated May 5, 2016, states purchase card holders must complete training according to the following guidelines (page 2 of 6):

“Cardholders are required to provide written acknowledgment of receiving the Purchase Card and training from the Contracts Section. Training will include applicable Federal procurement laws and regulations, and agency Purchase Card procedures. Following training, cardholders will be required to meet with Budget and Finance Office staff to receive further guidance on issues such as the need for an obligating document for all purchases to be submitted to Finance (generally within three (3) workdays after purchase); the requirement that reviewed and approved (by the cardholder’s Approving Official) statements be forwarded to Finance with all receipts and invoices no later than the last business day of each month; and restriction of the card to official U.S. Government business use.”

RMA determined four of 21 purchase card samples were executed by an individual not listed on the provided Arts Endowment Credit Card Holders & Purchase Limits Table. Per RMA’s communications with Arts Endowment’s Accounting Officer, the individual was previously authorized to be a purchase card holder, but subsequently separated from the agency on August 17, 2019. In addition, RMA requested a training certificate for this employee; however, Arts Endowment did not provide a corresponding certificate. Therefore, RMA could not determine if these transactions were properly authorized due to lack of evidence (see Table 1).

<table>
<thead>
<tr>
<th>Sample</th>
<th>Condition</th>
<th>Transaction Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Not an authorized holder</td>
<td>$105.00</td>
</tr>
<tr>
<td>17</td>
<td>Not an authorized holder</td>
<td>$900.00</td>
</tr>
<tr>
<td>18</td>
<td>Not an authorized holder</td>
<td>$849.00</td>
</tr>
<tr>
<td>20</td>
<td>Not an authorized holder</td>
<td>$595.00</td>
</tr>
</tbody>
</table>

The remaining charge card holders were authorized according to the Arts Endowment Credit Card Holders & Purchase Limits Table and participated in proper training sessions prior to receiving purchase cards.

Arts Endowment did not provide evidence to demonstrate a periodic review is being conducted to determine whether each purchase card holder requires a purchase card.

Travel Cards:
In addition, the Arts Endowment Charge Card Management Plan states travel card holders must abide by the following guidelines (page 3 of 6):

“The Finance Office will train each cardholder on roles and responsibilities and the proper use of the card. Cardholders are required to provide written acknowledgment of receiving the Travel Card and training from the Finance Office. Training covers issues such as: the types of acceptable charges when using the
Travel Card; an overview of travel rules and regulations covering preparation of the travel voucher; the cardholder’s responsibility to pay the creditor bank directly; limits on cash advances and credit charges; and policies regarding use of non-government air fares.”

There were 19 total employees associated with the nine travel card sample transactions (involving 25 subsamples). Of these 19 employees, nine were travel card holders. Arts Endowment provided training certificates for all nine travel card holders.

RMA could not determine whether each travel card holder required a travel card because the agency did not conduct a periodic review.

Approval of Charge Card Transactions
Purchase Cards:
Each purchase card transaction must have a corresponding obligation document and must be signed off by the purchaser’s respective approving official, as listed in the Arts Endowment Credit Card Holders & Purchase Limits table provided by Arts Endowment. The approving official must review documentation supporting the transaction(s) and subsequently countersign the monthly billing statement to certify the purchases are official Government purchases. Page 3 of Arts Endowment Government Charge Card Management Plan, dated May 5, 2016, defines supporting documentation as:

- “Requisition and/or obligating document, as appropriate.
- Other information as appropriate for micro purchases. This may be a memo and/or email that indicates that approval was given for such purchases.
- Assurance that the item(s) was received, the date, and, in the case of a non-consumable item, the location of the item(s). Documentation must be provided to Administrative Services or Information & Technology Management (ITM) for items that are easily converted to personal use. Administrative Services and ITM maintain inventories of such items.”

All 21 samples had an associated obligation document and supporting documents; however, one of 21 purchase card samples was not approved by the corresponding approving official. While the associated requisition was signed by an approving official, the monthly billing statement for the purchase card used in sample 1 was not countersigned manually or digitally by the corresponding approving official to certify that the purchases listed on the statement are official Government purchases, per page 3 of the Arts Endowment Government Charge Card Management Plan (Table 2 Error! Reference source not found. Error! Reference source not found.).

<table>
<thead>
<tr>
<th>Sample Number</th>
<th>Condition</th>
<th>Transaction Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Missing approval on billing statement</td>
<td>$3,900.30</td>
</tr>
</tbody>
</table>

Table 2: Approval of Purchase Cards
Travel Cards:
Each travel card transaction must be approved by the employee’s supervisor prior to execution. The Immediate Office of the Deputy Chairman for Management & Budget conducts a pre-review, then inspects the authorization document and signs off on it prior to the Budget Office approval. The Finance Office monitors all transactions within the travel voucher, and subsequently approves the reimbursement amount if they concur with all listed expenses. All travel card samples were approved by appropriate personnel in each echelon.

Proof of Payment and Receipt
Purchase Cards:
All purchase card transactions submitted for approval must include 1) a billing statement and/or receipt, and 2) an invoice. For online orders, an online receipt and/or order summary email was used. Arts Endowment provided appropriate documentation to assure items were received and when they were received.

Travel Cards:
Travel card transactions are required to have 1) travel authorizations, 2) travel vouchers, and 3) receipts and/or billing statements as proof for the expense. RMA determined Arts Endowment did not provide sufficient documentation for two subsamples falling under two separate travel charge card samples (Table 3):

<table>
<thead>
<tr>
<th>Subsample</th>
<th>Condition</th>
<th>Transaction Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.3</td>
<td>No voucher</td>
<td>$845.99</td>
</tr>
<tr>
<td>27.2</td>
<td>No voucher</td>
<td>$558.00 or $568.01</td>
</tr>
</tbody>
</table>

Per RMA’s communications with the Arts Endowment Finance Office, both transactions relate to group travel.

Reconciliation of Transaction Amounts
Purchase Cards:
RMA inspected obligation documents, invoices, and billing statements and/or receipts. RMA then reconciled transaction amounts across all provided documents. All 21 purchase card samples had identical expenses listed on each associated document which validates that the correct amount was expensed according to each transaction.

Travel Cards:
RMA inspected vouchers, receipts and/or billing statements, and the Arts Endowment general ledger. RMA then reconciled transaction amounts across all provided documents. We determined there was a discrepancy in the amount for subsample 27.2 (Table 4):
Per RMA’s communications with Arts Endowment’s Accounting Officer and Budget Analyst, Arts Endowment indicated that there is no way to determine why the actual billing came in under the amount on the revised itinerary. The Arts Endowment Budget Analyst subsequently confirmed the actual amount paid for the tickets was $558.00. Arts Endowment believes this discrepancy is because amounts listed on the invoice are estimates since no ticket numbers were provided, which means that flights had not been ticketed when the document was prepared.

**Conclusion**

RMA determined seven of 30 total Arts Endowment charge card samples did not comply with applicable laws, regulations, and policies and procedures. The seven failed samples include two travel card (sub)samples and five purchase card sample (Table 5).

**Findings and Recommendations**

1. **Charge Card Training**

   **Condition:** One purchase card holder did not have a training certificate indicating the employee completed appropriate training.

   **Criteria:** Government Charge Card Abuse Prevention Act of 2012; General Records Schedules (GRS) Transmittal No. 30, December 2019 (page 11); GRS Transmittal No. 27, January 2017 (page 28); and Arts Endowment Government Charge Card Management Plan, May 5, 2016 (pp. 2-3)

   S.300 – 2(9)\(^2\) states: “Appropriate training is provided to each purchase card holder and each official with responsibility for overseeing the use of purchase cards issued by the executive agency.”

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\(^2\) Alternate citation: Public Law (Pub. L.) 112 – 194, October (Oct.) 5, 2012, 126 Statutes at Large (Stat.) 1446
S.300 – 5(D) states: “Appropriate training is provided to each travel charge card holder and each official with responsibility for overseeing the use of travel charge cards issued by the executive agency.”

GRS Item 090 states: “Government purchase card and travel credit card application and approval records. Applications by employees for Government credit cards issued in card-holder’s name, whether for official travel expenses or for purchasing goods and services. May include:

- Application for credit card
- Credit release form
- Applicant credit report
- Cardholder agreement
- Acknowledgement of responsibilities and penalties for misuse
- Approving official agreement
- Certificate of appointment (warrant)
- Card training certificate

Disposition Instruction: Temporary. Destroy upon card holder separation or when card is returned to office and destroyed, as appropriate, but longer retention is authorized if required for business use.”

GRS Item 010 states: “Non-mission training program records. Records about planning, assessing, managing, and evaluating an agency’s training program:

- Plans, reports, and program evaluations
- Organizational and occupational needs assessments
- Employee skills assessments
- Employee training statistics
- Notices about training opportunities, schedules, or courses
- Mandatory training tracking and reporting files
- Logistics and coordination documents
- Authorization, Agreement, and Certification of Training (SF-182) and similar records
- Registration forms, employee attendance records
- Syllabi, presentations, instructor guides, handbooks, and lesson plans
- Reference and working files on course content
- Other course materials, such as presentations and videos
- Student, class, or instructor evaluations

Disposition Instruction: Destroy when 3 years old, or 3 years after superseded or obsolete, whichever is appropriate, but longer retention is authorized if required for business use.”

Cause: Arts Endowment did not have training certificates for required training sessions completed prior to staff receipt of charge cards.

Effect: Card holders may not receive the required training and unintentionally waste or abuse government funds as a result.

Recommendation: Require prospective charge card holders complete necessary training(s) prior to issuing charge cards. Retain charge card training certificates for 3 years after

either: a) training certificate is superseded; b) charge card is returned to the agency; or, c) charge card holder separates from agency. Maintaining training documentation after these conditions is required for business use, specifically, to verify employees completed proper training prior to executing transactions for auditing purposes. Arts Endowment should also update the Arts Endowment Charge Card Management Plan to include written acknowledgement of the required meeting with the Budget and Finance Office staff in addition to their current requirement of a written acknowledgement of receiving the Purchase Card and training from the Contracts Section.

2. Missing Approval
   
   **Condition:** The monthly billing statement for one purchase card transaction was not countersigned by the corresponding Approving Official, per the Arts Endowment Credit Card Holders & Purchase Limits Table.

   **Criteria:** Government Charge Card Abuse Prevention Act of 2012; Arts Endowment Government Charge Card Management Plan, May 5, 2016 (p. 3); and Arts Endowment Credit Card Holders & Purchase Limits Table

   S.300(a)(2)\(^4\) states: Each purchase card holder and individual issued a convenience check is assigned an approving official other than the card holder with the authority to approve or disapprove transactions.”

   Arts Endowment Section V states: “Approving Officials (AO) for Purchase Cards will be required to countersign monthly Purchase Card billing statements to certify that the purchases listed on each cardholder’s statement are official Government purchases.”

   **Cause:** The purchase card holder’s Approving Official did not certify that the transaction was an official Government purchase by countersigning the monthly purchase card billing statement.

   **Effect:** Government funds may be used inappropriately if every transaction is not reviewed by the designated Approving Official.

   **Recommendation:** Update policies and procedures to include alternate ways of certifying purchases listed on billing statements for instances when the Approving Official may not be able to countersign. Ensure purchase card billing statements are countersigned by the corresponding Approving Official in accordance with the policies and procedures.

3. Periodic Review of Travel Card Holders
   
   **Condition:** Arts Endowment does not conduct a periodic review to determine whether travel cards are necessary for all travel card holders.

   **Criteria:** Government Charge Card Abuse Prevention Act of 2012

   S.300 – 5(C)\(^5\) states: “Periodic reviews are performed to determine whether each travel charge card holder has a need for the travel charge card.”

   **Cause:** Arts Endowment did not have policies and procedures requiring the agency to periodically review the necessity of travel cards for travel card holders. Arts Endowment does not believe a review is required because the agency issues a travel card to an employee

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the first time the employee travels and allows an employee to retain the card because there is always the possibility that an employee will travel again. 

**Effect:** Travel cards may be retained by individuals who do not require them according to their job responsibilities, which may result in the unintentional waste or abuse of government funds. Arts Endowment is also noncompliant with the Government Charge Card Abuse Prevention Act of 2012, Section S.300 – 5(C).

**Recommendation:** Develop policies and procedures which include a periodic review to determine the criteria to assess how long travel card holders should retain their travel cards for agency operations. Define a length of time travel card holders may retain their cards without any usage before their card privileges are revoked in the policies and procedures.

4. **Periodic Review of Purchase Card Holders**

**Condition:** Arts Endowment does not conduct a periodic review to determine whether purchase cards are necessary for all purchase card holders.

**Criteria:** Government Charge Card Abuse Prevention Act of 2012

S.300 – 2(8) states: “Periodic reviews are performed to determine whether each purchase card holder has a need for the purchase card.”

**Cause:** Arts Endowment did not have policies and procedures requiring the agency to periodically review the necessity of purchase cards for purchase card holders.

**Effect:** Purchase cards may be retained by individual who do not require them according to their job responsibilities, which may result in the unintentional waste or abuse of government funds. Arts Endowment is also noncompliant with the Government Charge Card Abuse Prevention Act of 2012, Section S.300 – 2(8).

**Recommendation:** Develop policies and procedures which include a periodic review to determine the criteria to assess how long purchase card holders should retain their purchase cards for agency operations. Define a length of time purchase card holders may retain their cards without any usage before their card privileges are revoked in the policies and procedures.

5. **Missing Vouchers**

**Condition:** Two travel card transaction subsamples occurring in September 2019 did not have associated vouchers.

**Criteria:** GRS Transmittal No. 30, December 2019 (page 7)

GRS 1.1 Item 011 states: “**Accounting** is the recording, classifying and summarizing of financial transactions and events related to assets, liabilities, revenue from all sources, and expenses to all payees to support financial reporting, enable audit, and accumulate and generate management information to assist in establishing an agency’s resource allocation priorities. Accounting records include those such as: […] Transportation and travel requests, authorizations, and vouchers […]

Disposition: Temporary. Destroy when business use ceases.”

**Cause:** Arts Endowment does not have policies and procedures pertaining to group travel because the agency did not envision it would be an ongoing occurrence.

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Effect: Charge card holders may abuse charge cards if documentation is not required or appropriately maintained for group travel.

Recommendation: Develop policies and procedures for future group travel and update existing policies and procedures to require all agency staff using travel cards to complete and submit the following forms for each personnel:

1. E2 Travel Authorization; and
2. E2 Travel Voucher.

6. Transaction Reconciliation

Condition: Subsample 27.2 has an amount discrepancy when reconciling all provided transaction documents.


S.300 – 5(B)8 states: “Rebates and refunds based on prompt payment, sales volume, or other actions by the agency on travel charge card accounts are monitored for accuracy and properly recorded as a receipt of the agency that employs the card holder.”

Arts Endowment Section V states: “The Agency ensures separation of duties among key functions such as authorizing purchases and payments, certifying funding, making purchases, and reviewing and auditing. No single individual is able to both approve a purchase and make payment.”

Cause: Arts Endowment did not have proper documentation to review and reconcile all associated transaction documents after the card holder’s return. Per RMA’s discussion with the Finance Team, Arts Endowment is unsure why the amount discrepancy exists.

Effect: Travel card transactions could be maliciously altered by users, resulting in funding abuse.

Recommendation: Reconcile transaction amounts across all associated documentation with proper approvals prior to payment.

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7 The criteria for finding 5 attempts to address possible reasons for the amount discrepancy.
Appendix A: Sampling Plan

Stratified Sampling Approach
The sampling plan is based on a low risk assessment of significant misstatement with a design precision of 10% of the estimated dollar amount and 95% confidence and expected error rate of no more than 5% of the total (Table 6).

Table 6: Stratification Sampling Plan

<table>
<thead>
<tr>
<th>Stratum</th>
<th>Universe Size (Nj)</th>
<th>Dollars in the Universe</th>
<th>Sample Size (nj) 95% Confidence Level and 2.5% Precision</th>
<th>Dollars Amount in the Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Universe</td>
<td>743</td>
<td>$631,297</td>
<td>30</td>
<td>$111,684.00</td>
</tr>
<tr>
<td>Exclusions: From -$100 to +$100</td>
<td>150</td>
<td>$(77,329)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>893</td>
<td>$553,968</td>
<td>30</td>
<td>$111,684.00</td>
</tr>
</tbody>
</table>

Sample sizes were calculated using the Neyman Optimization formula.
To: Office of Inspector General

From: Ann Eilers

Date: July 28, 2020

Subject: Management’s Response to Government Charge Card Audit Report

Thank you for your report dated June 12, 2020, titled “Government Charge Card Audit”. We offer the below responses to your recommendations:

**Recommendation 1:** Require prospective charge card holders complete necessary training(s) prior to issuing charge cards. Retain charge card training certificates for 3 years after either: a) training certificate is superseded; b) charge card is returned to the agency; or, c) charge card holder separates from agency. Maintaining training documentation after these conditions is required for business use, specifically, to verify employees completed proper training prior to executing transactions for auditing purposes. Arts Endowment should also update the Arts Endowment Charge Card Management Plan to include written acknowledgement of the required meeting with the Budget and Finance Office staff in addition to their current requirement of a written acknowledgement of **receiving the Purchase Card and training from the Contracts Section.**

Response: Partially concur. Your testing noted 4 exceptions of 21 and these four were from one individual. Based on our operational practices we are confident this individual received the required training and was an authorized holder of a purchase card. However, given staff turnover in our offices, to include the separation from the agency of the long tenured individual that completed the four transactions you note, we were not able to locate the training certificate.

Action: We will be working to revise our record keeping operations to ensure that we consistently maintain these records in locations where contracts and finance staff can easily access and locate these.

**Recommendation 2:** Update policies and procedures to include alternate ways of certifying purchases listed on billing statements for instances when the Approving Official may not be able to countersign. Ensure purchase card billing statements are countersigned by the corresponding Approving Official in accordance with the policies and procedures.
Response: Partially Concur. We disagree that the one transaction you highlight was not approved. This was a transaction that did not follow standard processing due to staff being out of the office. For the audit our office provided emails and other documentation where the approving SES and the ASO Director detailed and approved the transaction. However, we do agree that we can identify alternate means to document certification of approvals on statements and include these in updated policies and procedures.

Action: We will update our policies and procedures to note alternate ways to approve and certify transactions where the standard approval process cannot be followed.

**Recommendation 3:** Develop policies and procedures which include a periodic review to determine the criteria to assess how long travel card holders should retain their travel cards for agency operations. Define a length of time travel card holders may retain their cards without any usage before their card privileges are revoked in the policies and procedures.

Response: Partially concur. The Federal Travel Regulation requires that all government travelers use a government travel charge card for official travel. Our policy is to issue such a card the first time an employee travels. It would not be cost-effective to issue cards and then take them back, so our policy is that once a card is issued, the employee may retain it, unless specific circumstances suggest otherwise.

Action: We are revisiting our procedures currently to determine whether any clarifications are required; if so, we will address this in our next update.

**Recommendation 4:** Develop policies and procedures which include a periodic review to determine the criteria to assess how long purchase card holders should retain their purchase cards for agency operations. Define a length of time purchase card holders may retain their cards without any usage before their card privileges are revoked in the policies and procedures.

Response: Concur

Action: We are revisiting our procedures currently and will address this in our next update.

**Recommendation 5:** Develop policies and procedures for future group travel and update existing policies and procedures to require all agency staff using travel cards to complete and submit the following forms for each personnel:

1. E2 Travel Authorization; and
2. E2 Travel Voucher.

Response: Partially Concur. Group travel is not a routine operation managed by our office, with the exception that the audit noted as a first time our office had overseen group travel. Also note that the cited example was travel by non-government employees, so they would not have had travel cards, and there were no travel authorizations or individual vouchers involved.

Action: Our office will be assessing the need for updates in the areas of group travel, E2 authorizations, and vouchers in future changes to our travel policies.

Recommendation 6: Reconcile transaction amounts across all associated documentation with proper approvals prior to payment.

Response: Partially Concur. The Arts Endowment agrees that reconciliation should occur prior to payment, which we believe did occur in both of the cited examples. As we previously noted, these examples were drawn from an anomalous group invitational travel situation; this was not employee travel, so no government travel cards were involved. In addition, the travel arrangements were made directly through a travel management company, with appropriate Arts Endowment approval processes incorporated, and individual Travel Authorizations or Vouchers were not required. Finally, regarding the cited example of a $10 price discrepancy, as we noted previously, final billing amounts do sometimes differ from the estimate of cost provided at the time of an itinerary being established; the amount we paid was the amount we were billed, as opposed to the estimate provided on the itinerary.

Action: We will continue to assess our travel policies and procedures to determine the need for clarifications or updates.

We would like to thank the Office of Inspector General and RMA Associates, LLC staff for their courtesy and professionalism during the completion of their audit.