

# OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

## Travel Card Program: USAID Complied With the Charge Card Act in Fiscal Year 2024 but Lacked Required Risk Profile

Audit Report 0-000-26-001-P  
June 30, 2026

Audit



Office of Audits, Inspections, and Evaluations



## OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

**DATE:** June 30, 2026

**TO:** Eric Ueland  
Performing the Duties of Administrator and Chief Operating Officer  
U.S. Agency for International Development

**FROM:** Gabriele Tonsil /s/  
Acting Assistant Inspector General for Audits, Inspections, and Evaluations

**SUBJECT:** Travel Card Program: USAID Complied With the Charge Card Act in Fiscal Year 2024 but Lacked Required Risk Profile

This memorandum transmits our final audit report. Our objective was to assess, identify, and analyze the risks of illegal, improper, or erroneous purchases and payments to USAID's travel card program in fiscal year 2024.

USAID did not provide a response to our comments on the draft audit report. Should we receive written comments from the Agency on this report at a later date, we will update and reissue the report to reflect the comments and technical changes as applicable.

The report contains one recommendation to reduce the risk of illegal, improper, or erroneous travel-related purchases or payments. We consider the recommendation open and unresolved. Please provide us with a management decision for the recommendation, including agreement or disagreement with the recommendation and a plan and target date for corrective action, copying the Audit Performance and Compliance Division.

We appreciate the assistance you and your staff provided to us during this audit.

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## Report in Brief

### Why We Did This Audit

The Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act) requires the inspector general of each executive agency with more than \$10 million in travel card spending to periodically conduct audits or reviews of travel card programs. Such oversight to identify risks of abuse can help agency officials better prevent or detect illegal, improper, or erroneous purchases and payments. USAID spent approximately \$83.2 million through travel cards in fiscal year (FY) 2024, according to our analysis of the Agency's travel card expenditures. Thus, in accordance with the Charge Card Act, our objective for this audit was to assess, identify and analyze the risks of illegal, improper, or erroneous purchases and payments to USAID's travel card program in FY 2024.

To answer our objective, we assessed USAID's travel card plan and compared it to relevant regulations. We also calculated the total amount of travel card transactions for FY 2024 relative to USAID's annual budget. To assess controls USAID implemented for its travel card program, we tested a random sample of 45 travel card transactions from a universe of 251,179 transactions. In addition, we reviewed the status of recommendations we previously made to USAID regarding its travel card program and relevant substantiated allegations about travel card misuse or illegal purchases made to our Office of Investigations. Finally, we assessed whether the Agency met the requirements in the Office of Management and Budget's (OMB) Circular A-123, Appendix B.

### What We Recommend

To reduce the risk of illegal, improper, or erroneous travel-related purchases or payments, we recommend that USAID develop a risk profile for its travel card program in coordination with its annual strategic review as required in OMB Circular A-123. We consider the recommendation open and unresolved.

### What We Found

#### **USAID's travel card program had low risk in FY 2024 but lacked a required risk profile.**

Based on our review, USAID complied with the Charge Card Act in FY 2024, and the risk of illegal, improper, or erroneous purchases and payments in the Agency's travel card program was low. We assessed six program areas and found that five of them fully met criteria for low-risk travel programs. The remaining program area met the low-risk criteria, but we determined that USAID did not meet one requirement.

Specifically, we determined that the number of travel card expenditures USAID had for FY 2024 was 0.18 percent of the Agency's budget, resulting in a less than 1 percent risk. In addition, USAID maintained a travel card management plan and implemented controls for the program. We also determined that the Agency had no outstanding recommendations, and there were no substantiated allegations of card misuse or illegal purchases.

Finally, USAID met laws and regulations for its travel card program with one exception. The Agency did not develop a risk profile for its program in FY 2024 because it did not enforce its policy to do so. OMB Circular A-123, Appendix B, requires agencies to develop a risk profile for their government charge card programs that is coordinated with their annual strategic reviews and incorporated in the enterprise risk management process. A risk profile identifies, assesses, responds to, and reports on risks to an agency's charge card program. Developing a risk profile increases an agency's ability to mitigate the risk of illegal, improper, or erroneous purchases and payments in its travel card program.

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## Introduction

To prevent abuse of Federal travel cards, the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act) requires the inspector general of each executive agency with more than \$10 million in travel card spending to periodically conduct audits or reviews of travel card programs. Such oversight to identify risks of abuse can help agency officials better prevent or detect illegal, improper, or erroneous purchases and payments.

USAID spent approximately \$83.2 million through travel cards in fiscal year (FY) 2024, according to our analysis of the Agency's travel card expenditures. Thus, in accordance with the Charge Card Act, the objective for this audit was to assess, identify and analyze the risks of illegal, improper, or erroneous purchases and payments to USAID's travel card program in FY 2024.

To answer our objective, we assessed USAID's travel card management plan and compared it to relevant regulations for compliance. We also calculated the total amount of travel card transactions for FY 2024 relative to USAID's annual budget. To assess controls USAID implemented for its travel card program, we tested a random sample of 45 travel card transactions from a universe of 251,179 transactions. In addition, we reviewed the status of recommendations we previously made to USAID regarding its travel card program as well as relevant substantiated allegations about travel card misuse or illegal purchases made to our Office of Investigations. Finally, we assessed whether the Agency met the requirements in the Office of Management and Budget's (OMB) Circular A-123, Appendix B.<sup>1</sup> We conducted our work in accordance with generally accepted government auditing standards. Appendix A provides more detail on our scope and methodology.

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## Background

The U.S. General Services Administration (GSA) provides charge cards to Federal agencies, organizations, and Native American tribal governments through master contracts negotiated with major national banks. This includes travel cards, which agency employees use for travel expenses related to official government travel such as airline, hotel, meals, and incidentals.

In FY 2024, USAID's Office of the Chief Financial Officer managed the Agency's travel card program. On March 28, 2025, the Secretary of State announced that USAID would cease operating as an independent agency, and on July 1, 2025, the Department of State assumed responsibility for many of the Agency's functions and its ongoing foreign assistance programming. However, remaining USAID personnel continue to oversee certain functions as part of the Agency's wind-down, including the travel card program.

Similar to the Charge Card Act, OMB Circular A-123, Appendix B outlines requirements for agencies to help reduce the risk of fraud, waste, and error within government charge card programs. For example, it requires agencies to maintain a charge card management plan to reflect specific internal control activities and review and update it, as necessary. Agencies must

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<sup>1</sup> OMB, Circular No. A-123, Appendix B, "A Risk Management Framework for Government Charge Card Programs," August 27, 2019.

also develop a risk profile that identifies, assesses, responds to, and reports on risks on an annual basis as a part of their enterprise risk management process.

Since FY 2016, we have found that USAID had a low risk of illegal, improper, or erroneous purchases and payments. Most recently, in August 2024, we determined that USAID complied with the Charge Card Act in FY 2023 and had a low risk of illegal, improper, or erroneous purchases and payments; as such, we did not report any findings or recommendations.<sup>2</sup>

## USAID’s Travel Card Program Had Low Risk in FY 2024 but Lacked a Required Risk Profile

Based on our review, USAID complied with the Charge Card Act in FY 2024 and the risk of illegal, improper, or erroneous purchases and payments in the Agency’s travel card program was low.<sup>3</sup> Specifically, we assessed six program areas and found that five of them fully met criteria for low-risk travel programs. The remaining program area met the low-risk criteria but did not meet one regulation, which we discuss later in this report. Table I shows the criteria for travel card programs and the results of our risk assessment.

**Table I. Results of OIG’s Risk Assessment of USAID’s Travel Card Program, FY 2024**

#	Criteria	Risk Assessment Results
1	Program Size: Percentage of Agency Budget	Low
2	Internal Control: Management Plan	Low
3	Internal Control: Controls Implemented	Low
4	Recommendations Not Addressed	Low
5	Number of Allegations Substantiated	Low
6	Laws/Regulations Not Met	Low

Source: OIG analysis of relevant regulations, USAID travel card data, and OIG data and sampled transactions.

We found that the size of USAID’s travel card program was low risk in FY 2024, decreasing the possibility that there would be illegal, improper, or erroneous purchases and payments under the program. We determined that the FY 2024 travel card expenditures, when compared to USAID’s budget for the same period, were 0.18 percent, resulting in a less than 1 percent risk. Table 2 shows these calculations.

<sup>2</sup> [Independent Auditor's Report Audit of USAID's Management of Travel Card Program for Fiscal Year 2023.](#)

<sup>3</sup> The audit should not be interpreted to mean that USAID’s travel card program is free from illegal, improper, or erroneous travel card transactions and payments, or that the risk assessment will remain unchanged.

**Table 2. Travel Card Program Size as Percentage of USAID’s FY 2024 Budget**

Description	Travel Cards
Number of Cards (A)	9,016
Number of Travel Transactions (B)	251,179
Transaction Value (C)	\$83,181,141
Average Spending/ Card (D = C / A)	\$9,225.95
Average Transaction Value (E = C / B)	\$331.16
USAID Budget for FY 2024	\$45,227,000,000
Value of Transactions as Percent of USAID Budget	0.18%

Source: OIG analysis of USAID’s travel card database.

Similarly, we found that USAID implemented internal controls over its travel card program, resulting in a low risk. We determined that, in accordance with OMB Circular A-123, Appendix B, USAID developed and maintained a FY 2024 travel card management plan. We did not identify any illegal, improper, or erroneous purchases and payments in our review of the 45 sample travel card transactions.

In addition, we determined a low risk level for outstanding recommendations and allegations related to USAID’s Travel Card Program. We do not have any outstanding travel card recommendations for USAID to address. Further, our Office of Investigations did not identify any substantiated allegations of misuse of government travel cards or illegal purchases made by USAID in FY 2024.

We also determined a low risk level related to compliance with laws or regulations for USAID’s travel card program. USAID complied with the Charge Card Act’s and OMB Circular A-123, Appendix B’s requirements for reducing the risk of fraud, waste, and error in government charge card programs. However, we found that USAID did not develop a risk profile for its travel card program for FY 2024 as required. According to OMB Circular A-123, Appendix B, agencies must develop a risk profile for their government charge card programs that is coordinated with their annual strategic reviews and incorporated in the enterprise risk management process. USAID did not develop this risk profile because it did not enforce its policy to do so. Developing a risk profile increases an agency’s ability to mitigate the risk of illegal, improper, or erroneous purchases and payments in its travel card program.

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## Conclusion

Ongoing oversight of USAID’s travel card program helps ensure that the Agency is well positioned to prevent and address abuse, including potential fraudulent, illegal, improper, or erroneous purchases or payments using taxpayer dollars. Developing a risk profile for the program would help USAID identify and mitigate risks associated with travel cards. In addition, a risk profile would strengthen USAID’s management of the program as the Agency winds down its operations.

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## Recommendation

To reduce the risk of illegal, improper, or erroneous travel-related purchases or payments, we recommend that USAID's Office of the Chief Financial Officer take the following action:

- I. Develop a risk profile for the Travel Card Program in coordination with the annual strategic review as per the requirement in the Office of Management and Budget Circular A-123, Appendix B, Chapter 2, Section 2.2.

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## OIG Response to Agency Comments

We provided our draft report to USAID on April 29, 2026. As of May 29, 2026, the Agency had not provided a response to our comments on the draft report. Should the Agency provide comments at a later date, we will update and reissue the report to reflect those comments and technical changes as applicable.

We consider the recommendation open and unresolved.

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## Appendix A. Scope and Methodology

We conducted our work from April 2025 through April 2026 in Washington, DC, 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.

Our objective for this audit was to assess, identify, and analyze the risks of illegal, improper, or erroneous purchases and payments to USAID's travel card program in FY 2024.

In planning and performing the audit, we gained an understanding and assessed internal controls that were significant to the audit objective. Specifically, we designed and conducted procedures related to Risk Assessment Activities as defined by the U.S. Government Accountability Office.<sup>4</sup> These procedures are described below. We compared USAID's guidance on complaint review with standards for internal control related to achieving Agency objectives and responding to risks.

To answer our objective, we reviewed USAID's travel card program for compliance with relevant Federal regulations, including the Charge Card Act and OMB Circular A-123, Appendix B. We asked USAID's Travel Card Program Coordinator about the Agency's travel card internal controls and processes. We also reviewed USAID's Federal Managers' Financial Integrity Act Statement of Assurance for any identified internal control matters related to the travel card program and its travel card management plan to understand related policies and procedures.

Additionally, we examined the determination of a legitimate government need for the travel, training completed by the travel card holder, transaction approvals and amounts, and proof of payment and receipt. We then reconciled transaction amounts with all associated documentation to ensure compliance with applicable regulations.

Per OMB Circular A-123, Appendix B, agencies are required to report annual statistical data related to each charge card program to the U.S. General Services Administration (GSA.) We obtained GSA's Statistical Report and reconciled it with the bank transaction activity data, the company that provides credit card services for USAID, to assess the reliability of transaction data. We also asked the Agency officials responsible for program data about the GSA Statistical Report and the bank transaction data. We determined that the bank transaction account activity data was sufficiently reliable for the purposes of this report. We did not test controls over these systems.

We also calculated the total amount of travel card transactions for FY 2024 relative to USAID's annual budget reported in the Agency's FY 2024 Annual Financial Report.

Moreover, we randomly selected a sample of 45 transactions from a universe of 251,179 transactions to test USAID's internal controls over its travel card program. In FY 2024,

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<sup>4</sup> U.S. Government Accountability Office, *Government Auditing Standards* (GAO-21-368G), April 2021.

USAID's program had two types of accounts: Centrally Billed Accounts (CBAs) and Individually Billed Accounts (IBAs).<sup>5</sup> We selected 40 CBA and 5 IBA transactions to assess USAID's internal controls to prevent illegal, improper, or erroneous purchases and payments. CBA transactions represented 85 percent of the FY 2024 travel card expenditures and IBA transactions represented 15 percent. The sample is generalizable to the FY 2024 travel card transactions. We assessed whether each transaction met travel card requirements, specifically, if each one had the following documents:

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

To assess whether USAID travel cards complied with applicable laws, regulations, and policies, we performed the following procedures to test the 45 transactions that we sampled:

1. Inspected transactions' 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.).
3. Determined that card holders had training prior to card issuance.
4. Reconciled amounts listed on supporting documentation to the bank travel card transaction data.

We assessed our prior reports to determine the extent to which USAID had addressed prior recommendations related to its travel card program. We also asked our Office of Investigations to identify any substantiated allegations of misuse of government travel cards or illegal purchases made by USAID in FY 2024. The office did not identify any substantiated allegations.

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<sup>5</sup> USAID established CBAs for the Agency to pay for official purchases, travel, and travel-related expenses. The Agency makes payments for these expenses directly to the bank. USAID issued IBAs to employees to pay for their own official travel and travel-related expenses. Employees make payments directly to the bank.



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