September 29, 2025

TO: Valorie Findlater

Chief of Management and Administration

FROM: William Brown

Acting Inspector General

SUBJECT: Audit of NARA's Purchase Card Program

OIG Audit Report No. 25-AUD-07

The Office of Inspector General (OIG) contracted with Sikich CPA LLC (Sikich) to conduct an independent performance audit of NARA's Purchase Card Program. The objectives of this audit were to assess the Purchase Card Program's internal controls, oversight and management, and compliance with applicable laws, regulations, and policies. The report contains four recommendations to improve NARA's Purchase Card Program.

William

Sikich is responsible for the attached auditor's report dated September 29, 2025 and the conclusions expressed in the report. The findings and conclusions presented in the report are the responsibility of Sikich. The OIG's responsibility is to provide adequate oversight of the contractor's work in accordance with Generally Accepted Government Audit Standards.

Please provide planned corrective actions and expected dates to complete the actions for each of the recommendations within 30 days of the date of this report. As with all OIG products, we determine what information is publicly posted on our website from the published report. Consistent with our responsibility under the Inspector General Act of 1978, as amended, we may provide copies of our report to congressional committees with oversight responsibility for NARA. We appreciate the cooperation and assistance NARA extended to us during this audit. Please contact me with any questions.





PERFORMANCE AUDIT REPORT
SEPTEMBER 29, 2025



# **TABLE OF CONTENTS**

EXEC	UTIVE SUMMARY	1
I.	BACKGROUND	2
II.	AUDIT RESULTS	3
	FINDING 2: NON-COMPLIANCE WITH PURCHASE CARD POLICIES AND GUIDANCEFINDING 3: SALES TAX PAID, SPLIT PURCHASE, & LACK OF APPROVAL (PRIOR AUDIT REPEA	4 T
APPE	·	
APPE	BACKGROUND2 AUDIT RESULTS	
APPE		_
	PURCHASE CARD PROGRAM (OIG AUDIT REPORT NO. 19-AUD-07)	U
APPE	,	
	,	1



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#### SIKICH.COM

September 29, 2025

William Brown
Acting Inspector General
Office of Inspector General
National Archives and Records Administration

Subject: Performance Audit of NARA's Purchase Card Program

Dear Mr. Brown:

Sikich CPA LLC (Sikich) is pleased to submit the attached report detailing the results of our performance audit of the National Archives and Records Administration's (NARA's) Purchase Card Program, conducted under contract number 88310323A-00012, order number 88310324F00247. The objectives of this audit were to determine whether NARA's Purchase Card Program:

- Was adequately designed and appropriately implemented internal controls to effectively deter fraud, waste, or abuse;
- Had effective oversight and management; and
- Operated in compliance with applicable laws, regulations, and agency policies.

We conducted the audit in Alexandria, VA, and remotely from September 2024 through August 2025. We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*, as issued by the Comptroller General of the United States (2018 Revision, Technical Update April 2021). 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. We describe our objective, scope, and methodology further in **Appendix A: Objective, Scope, and Methodology**.

We would like to thank NARA personnel for their cooperation and assistance.

Sincerely,

Sikich CPA LLC



#### **EXECUTIVE SUMMARY**

The National Archives and Records Administration (NARA) Office of the Inspector General (OIG) engaged Sikich CPA LLC (Sikich) to conduct a performance audit to evaluate NARA's Purchase Card Program.

### PERFORMANCE AUDIT OF NARA'S PURCHASE CARD PROGRAM

# Why Did We Conduct this Audit?

NARA's mission is to preserve, protect, and share the historical records of the United States to promote public inquiry and strengthen democratic participation. NARA operates a Purchase Card Program that can be used for simplified acquisitions, including micro-purchases, as well as to place orders and make payments on contract activities. In fiscal year (FY) 2024, NARA cardholders completed 11,153 purchase card transactions, totaling \$5,095,464.

This audit's objectives were to assess the Purchase Card Program's internal controls, oversight and management, and compliance with applicable laws, regulations, and policies. To address these objectives, we reviewed relevant policies, procedures, criteria, and prior audit findings. We also obtained and analyzed purchase card transactions completed in FY 2024 and then selected a sample of 49 high-risk transactions for detailed testing. We then obtained relevant supporting documentation and tested each transaction for compliance with the identified criteria.

#### What Did We Recommend?

We are making four recommendations to improve NARA's Purchase Card Program.

# What Did We Find?

We found that NARA has opportunities to improve its controls over purchase cards, including those related to adding Merchant Category Codes (MCCs) to cardholder accounts and compliance with purchase card policies and guidance.

We selected 24 transactions made from non-standard MCCs. In 19 of the 24 transactions, NARA did not obtain sufficient information from the cardholder to justify adding the MCC to their account. This occurred because NARA has not developed a process for authorizing and removing MCCs from cardholder accounts.

We also identified 20 instances of non-compliance with purchase card policies and guidance. We found instances of cardholders sharing their purchase card information with others, insufficient documentation supporting the receipt and acceptance of purchases, and a lack of support for account closure dates.

Additionally, we identified five transactions that reflected deficiencies previously reported by NARA OIG in its 2019 *Audit of NARA's Purchase Card Program* (19-AUD-07). The previous audit recommended that NARA strengthen internal and management controls over purchase cards on issues related to sales tax, split purchases, and proper verification and approval of cardholders' monthly statements.



# **Summary of Recommendations**

Number	Recommendation	Responsible Office
1	Update NARA's Government-Wide Commercial Purchase Card and Micro-Purchase Guide (Supplement to NARA 501) to include a process for requesting authorization to make purchases using a non-standard MCC. This process should include:  a. The information the cardholder is required to submit (e.g., their justification for the addition).  b. The criteria by which NARA XA reviews and approves the addition, and subsequent removal of non-standard MCCs to cardholder accounts.	Chief of Management and Administration
2	Review purchases made by the two cardholders who provided their purchase card information to others to ensure no improper purchases were made.	Chief of Management and Administration
3	Develop a standard process for receipt and acceptance of purchased items, to include documentation requirements (e.g., require invoices be stamped as received with a date, the verification of quantities, etc.).	Chief of Management and Administration
4	Work with NARA's purchase card provider to determine whether it is possible to develop a process by which relevant parties are able to confirm the date the account was closed. This could include an automatic notification or a dedicated account closure field containing the date of closure.	Chief of Management and Administration

#### I. BACKGROUND

NARA's mission is to preserve, protect, and share the historical records of the United States to promote public inquiry and strengthen democratic participation. To assist in carrying out that mission, NARA operates a Purchase Card Program that can be used for simplified acquisitions, including micro-purchases, as well as to place orders and make payments on contract activities. In fiscal year (FY) 2024, the single purchase limit for most cardholders was \$3,500.1 In FY 2024, NARA cardholders completed 11,153 purchase card transactions totaling \$5,095,464.

The Office of the Chief Financial Officer, Accounting Policy and Operations (XA), administers the NARA Purchase Card Program. The Office of the Chief Acquisition Officer establishes guidelines for the program and general oversight. Both of these offices fall under the Office of the Chief of Management and Administration. The Senior Procurement Executive is responsible for appointing cardholders and granting authority to Approving Officials (AOs). An AO is an individual with delegated authority to approve purchases and monitor the purchase activities of their cardholders.

NARA's Purchase Card Program utilizes SmartPay, which the General Services Administration (GSA) administers. The SmartPay program was established to streamline transaction processing, increase accountability, and provide a more efficient and effective means to monitor transactions and to identify fraud, waste, and abuse. NARA uses purchase cards issued by a third-party bank. The bank's web-based system allows NARA users to track, reconcile, and approve purchases made with their purchase cards. The NARA bank liaison sets up accounts, serves as a liaison between the cardholder and the purchase card contractor, and keeps account information current, among other duties.

<sup>&</sup>lt;sup>1</sup> Select cardholders had limits of \$5,000 or \$10,000.



In accordance with the Government Charge Card Abuse Prevention Act of 2012 and Office of Management and Budget (OMB) *Circular A-123, Appendix B,* NARA management is responsible for establishing policies and procedures and for maintaining internal controls that reduce the risk of fraud, waste, and error in the program. NARA's purchase card policies and procedures can be found in the *NARA Government-Wide Commercial Purchase Card and Micro-Purchase Guide (Supplement to NARA 501)* ("GPC Guide") issued in 2011. One of NARA OIG's recommendations in its 2019 *Audit of NARA's Purchase Card Program* (OIG Audit Report No. 19-AUD-07) report was for the Chief Financial Officer to update this policy; however, as of August 2025, NARA had not updated the GPC Guide, and the related recommendations remain open.<sup>2</sup>

In addition to the controls detailed in the GPC Guide, another primary control for the Purchase Card Program is NARA's use of a Merchant Category Code (MCC) template. MCCs identify the type of business in which a merchant is engaged, so when NARA purchase cardholders make purchases, the merchant's MCC is one of the fields captured by the servicing bank. NARA maintains a template of standard MCCs from which its purchase cardholders are permitted to make purchases (e.g., MCC 5192 – Books, Periodicals, and Newspapers). If a cardholder wants to make a purchase from a non-standard MCC (e.g., MCC 5499 – Miscellaneous Food Stores), the cardholder must submit an MCC addition request via email to XA, or the purchase will be rejected.

#### II. AUDIT RESULTS

# Finding 1: Insufficient Justification for Use of Non-Standard Merchant Category Codes

NARA did not obtain sufficient justification documentation from cardholders who used non-standard MCCs. As part of our sample testing of FY 2024 purchase card transactions, we selected a total of 24 non-standard MCC transactions for testing. We then requested documentation evidencing the review and approval of each non-standard MCC purchase included in our sample. In 19 of the 24 non-standard MCC transactions selected for testing, we noted that XA did not obtain sufficient information from the cardholder to assess the necessity of adding the non-standard MCC to the cardholder's account.

According to the Government Accountability Office's (GAO's) *Standards for Internal Control in the Federal Government* (2014),<sup>3</sup> internal control and all transactions and other significant events should be clearly documented in a manner that allows the documentation to be readily available for examination. Although XA provided email correspondence between XA and the cardholders, the emails did not contain enough information about the proposed purchase to justify why the non-standard MCCs needed to be added to the cardholders' accounts.

Although NARA's GPC Guide requires that all cardholder account changes be requested in writing, the GPC Guide does not specify what information should be submitted with each type of request. Additionally, while NARA XA has established a list of standard MCCs approved for use by all cardholders, it has not developed or communicated a process for determining when non-standard MCCs may be used, including identifying the information required to justify the use of a non-standard MCC.

<sup>&</sup>lt;sup>2</sup> According to NARA officials, a revised draft of this policy has been in development since early FY 2024.

<sup>&</sup>lt;sup>3</sup> GAO, Standards for Internal Control in the Federal Government, GAO-14-704G. Sept. 10, 2014.



Without sufficient justification for adding non-standard MCCs to a cardholder's account, the risk of cardholders purchasing prohibited goods or services increases. Further, after non-standard MCCs are added to a cardholder's account, the cardholder retains the ability to make purchases from merchants with that MCC until XA removes the MCC from the account. Without a process for reviewing and removing non-standard MCCs, this risk continues indefinitely.

Therefore, we recommend the Chief of Management and Administration:

**Recommendation 1**: Update NARA's *Government-Wide Commercial Purchase Card and Micro-Purchase Guide (Supplement to NARA 501)* to include a process for requesting authorization to make purchases using a non-standard MCC. This process should include:

- a. The information the cardholder is required to submit (e.g., their justification for the addition).
- b. The criteria by which NARA XA reviews and approves the addition, and subsequent removal of non-standard MCCs to cardholder accounts.

# Finding 2: Non-Compliance with Purchase Card Policies and Guidance

As part of our sample testing of FY 2024 purchase card transactions, we selected a total of 49 transactions. We identified 20 instances of non-compliance with purchase card policies and guidance, as detailed below.

# Sharing Purchase Card Information with Others

In two separate instances totaling \$3,569, NARA employees other than the cardholder made the sampled purchase. The GPC Guide and GSA SmartPay training instruct cardholders not to allow anyone else to use their purchase cards to make purchases or to use their cards to pay for items ordered by other individuals. In one of the instances, the non-cardholder had saved the cardholder's card information to their personal, non-NARA account on an e-commerce website, although the sampled purchase appeared to be for a legitimate NARA purpose. This cardholder acknowledged that they did not adhere to the cardholder policies and procedures. In the other instance, the provided documentation included a payment confirmation sent to a non-cardholder. The last four digits of the card number included in the confirmation matched the last four digits of the sampled cardholder's purchase card. While NARA management asserted that the cardholder completed the purchase, because the cardholder was no longer employed by the agency, management could not provide corroborating documentation. When NARA cardholders provide their purchase card information to others, it increases the risk of prohibited goods or services being purchased, especially if the non-cardholders save the card information to their personal online accounts that are unaffiliated with NARA.

# Lack of Receipt and Acceptance Documentation

In 11 instances, NARA did not provide sufficient documentation that the purchased goods were received and accepted by NARA. OMB Circular A-123 states that agencies must establish policies that address the documentation of independent receipt and acceptance, when appropriate, to ensure that items purchased were actually received. However, NARA does not have a standardized process for documenting receipt and acceptance, which increases the risk of misappropriation.



# No Support for Account Closure Dates

In 7 instances, NARA could not provide documentation in support of the specific date when the cardholders' accounts were closed. Based on other support, it appeared as though the sampled transactions occurred before the account closure; however, NARA could not provide definitive account closure dates. This occurred because the servicing bank system does not capture account closure dates. Without accurate account closure dates, it will be more difficult for NARA to determine whether purchases were made after NARA requested that cardholders' accounts be closed and thus NARA may encounter challenges with account reconciliation.

Therefore, we recommend the Chief of Management and Administration:

**Recommendation 2:** Review purchases made by the two cardholders who provided their purchase card information to others to ensure no improper purchases were made.

**Recommendation 3:** Develop a standard process for receipt and acceptance of purchased items, to include documentation requirements (e.g., require invoices be stamped as received with a date, the verification of quantities, etc.).

**Recommendation 4:** Work with NARA's purchase card provider to determine whether it is possible to develop a process by which relevant parties are able to confirm the date the account was closed. This could include an automatic notification or a dedicated account closure field containing the date of closure.

# Finding 3: Sales Tax Paid, Split Purchase, & Lack of Approval (Prior Audit Repeat Findings)

NARA OIG's 2019 *Audit of NARA's Purchase Card Program* (OIG Audit Report No. 19-AUD-07) report recommended that NARA strengthen internal and management controls over purchase cards on issues related to sales tax, split purchases,<sup>4</sup> and proper AO verification and approval of cardholders' monthly statements. Of the 49 purchase card transactions we sampled for the FY 2024 audit, we found similar discrepancies in five transactions:

- In one instance, NARA paid \$6.47 in sales tax related to an event held at one of the
  presidential libraries. Per OMB Circular A-123, the U.S. Government is exempt from
  sales tax in every state. If cardholders fail to recover sales tax paid, the overall cost of
  the purchase increases and those funds will not be available for NARA to use to execute
  its mission.
- Two separate purchases, one for \$3,209.77 and one for \$2,584.94, made by the same purchase cardholder from the same merchant on the same day, one minute apart. The purchases related to a single truck shipment of items from two locations in Los Angeles, CA to one of the presidential libraries. These purchases, which were invoiced together and included on the same NARA purchase requisition, totaled \$5,794.71. This exceeded the cardholder's \$5,000 single purchase limit. If split purchases go undetected, cardholders may make unauthorized purchases, including those to which competitive bidding requirements should have been applied.
- In two instances, the purchase cardholder's AO did not approve the cardholder's monthly statement before the servicing bank "auto-close" date, as required by NARA

<sup>&</sup>lt;sup>4</sup> A split purchase is one in which the cardholder separates the purchase into two or more transactions to circumvent purchase thresholds and/or avoid bidding requirements.



policy. The sampled transactions on these statements were \$7,076.92 and \$4,685.05. If AOs do not timely review and approve their cardholders' monthly purchase card statements, the risk that the purchase of prohibited goods or services will not be detected increases.

As of August 2025, NARA had not implemented the recommendations related to these items. Without ensuring that effective controls over purchase cards are in place, NARA may risk subsequently recording erroneous or other improper expenses in its accounting system, which could result in inaccurate financial reporting. The following recommendations are related to internal controls weaknesses over purchase cards and were previously communicated in NARA OIG's 2019 *Audit of NARA's Purchase Card Program* (OIG Audit Report No. 19-AUD-07). As these recommendations remain open, we are not issuing new recommendations.

- OIG Audit Report No. 19-AUD-07, Recommendation 1.a
   Strengthen internal and management controls over purchase cards by enhancing instructions to approving officials to look for sales tax paid by a cardholder, recurring purchases, and split purchases.
- OIG Audit Report No. 19-AUD-07, Recommendation 1.b
   Strengthen internal and management controls over purchase cards by enhancing the monitoring of the approving officials' timely verification of purchase card transactions.
- OIG Audit Report No. 19-AUD-07, Recommendation 1.c
   Strengthen internal and management controls over purchase cards by documenting the monitoring of purchase card transactions to ensure cardholders recover sales tax paid and/or make a good-faith attempt to recover sales tax paid.
- OIG Audit Report No. 19-AUD-07, Recommendation 1.d
   Strengthen internal and management controls over purchase cards by documenting the monitoring of purchase card transactions to ensure split purchases are not occurring.



## APPENDIX A - OBJECTIVE, SCOPE, AND METHODOLOGY

## **Objective**

The objectives of the performance audit were to determine whether NARA's Purchase Card Program:

- is adequately designed and appropriately implements internal controls to effectively deter fraud, waste, or abuse;
- has effective oversight and management; and
- is operating in compliance with applicable laws, regulations, and agency policies.

# Scope

The scope of this audit included NARA's FY 2024 purchase card transactions. We excluded any purchases made by NARA OIG<sup>5</sup> and those made via travel card.

### Methodology

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards* (2018, Technical Update April 2021). 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. We conducted the audit in Alexandria, VA, and remotely, from September 2024 through August 2025.

To address these objectives, we completed the following steps:

- Conducted interviews with NARA officials throughout the audit to obtain a more detailed understanding of purchase card processes, policies, procedures, and any identified deficiencies.
- Reconciled the FY 2024 purchase card data to NARA's general ledger to assess the reliability of the purchase card data provided. We determined the FY 2024 purchase card data was reliable for the purposes of the audit objectives.
- Identified the population of high-risk transactions based on the following characteristics:
  - The Merchant Category Code is prohibited.
  - The purchase cardholder exceeded their single purchase limit.
  - The data suggests the purchase cardholder may have intentionally split a purchase into two or more transactions to circumvent purchase thresholds or avoid bidding requirements.
  - The data suggests the purchase cardholder paid sales tax.
  - The purchase cardholder made the purchase on a holiday.
  - The purchase cardholder made the purchase during the weekend.
  - The purchase cardholder made the purchase from an unauthorized third-party merchant (e.g., an online retailer).

<sup>&</sup>lt;sup>5</sup> As NARA OIG oversaw this audit, in order to maintain its independence, we could not include any NARA OIG purchase card transactions within our audit scope.



- The purchase cardholder's account was closed at the time of the purchase.
- Selected a nonstatistical sample of 49 high-risk purchase card transactions for detailed testing. We obtained relevant supporting documentation and tested each transaction against 17 attributes based on requirements established by:
  - Government Charge Card Abuse Prevention Act of 2012, Sec. 2(a)(1), § 1909(a)(3)(A);
  - o OMB Circular A-123, Appendix B; and
  - NARA Interim Guidance 400-3, Use of Federal Funds to Purchase Food.

We assessed internal controls that we deemed to be significant to the audit objectives. Specifically, we assessed 9 of the 17 principles associated with the 5 components of internal control defined in the GAO's *Standards for Internal Controls in the Federal Government* (September 2014) (the Green Book). **Table 1** summarizes the principles we assessed:

# **Table 1: GAO Green Book Assessment Principles**

#### **Control Environment**

Principle 1: The oversight body and management should demonstrate a commitment to integrity and ethical values.

Principle 2: The oversight body should oversee the entity's internal control system.

Principle 3: Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.

### **Risk Assessment**

Principle 8: Management should consider the potential for fraud when identifying, analyzing, and responding to risks.

#### **Control Activities**

Principle 10: Management should design control activities to achieve objectives and respond to risks.

Principle 11: Management should design the entity's information system and related control activities to achieve objectives and respond to risks.

Principle 12: Management should implement control activities through policies.

## **Information & Communication**

Principle 13: Management should use quality information to achieve the entity's objectives.

## **Monitoring**

Principle 16: Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

We assessed the design, implementation, and/or operating effectiveness of these internal controls and identified deficiencies that we believe could affect NARA's ability to effectively manage its purchase card program. The internal control deficiencies we found are discussed in the Audit Results section of this report. However, because our performance audit was limited to aspects of these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this performance audit.



# APPENDIX B - MANAGEMENT RESPONSE

Agency management stated their general agreement with the findings and recommendations and opted not to provide formal comments for inclusion in this report.



# APPENDIX C – PRIOR RECOMMENDATIONS FROM NARA OIG'S 2019 AUDIT OF NARA'S PURCHASE CARD PROGRAM (OIG AUDIT REPORT NO. 19-AUD-07)

Rec. No.	Recommendation Text	Status
1.	Strengthen internal and management controls over purchase cards by:	
a.	Enhancing instructions to approving officials to look for sales tax paid by a cardholder, recurring purchases, and split purchases.	Open
b.	Enhancing the monitoring of the approving officials timely verification of purchase card transactions.	Open
C.	Documenting the monitoring of purchase card transactions to ensure cardholders' recover sales tax paid and/or make a goodfaith attempt to recover sales tax paid.	Open
d.	d. Documenting the monitoring of purchase card transactions to ensure split purchases are not occurring.	
e.	Monitoring purchase card transactions to ensure separation of duties from authorizing the purchases and making purchases.	Open
2.	Ensure Accounting Policy and Operations and Acquisitions purchase card policies are updated to reflect current practices.	Open
3.	Ensure Accounting Policy and Operations and Acquisitions update the controls and the methods used to monitor controls associated with the purchase card program.	Open
4.	Enforce the current policy of rescinding cardholder and approving official privileges if they fail to complete refresher training.	Open
5.	Improve the alternate control by informing cardholders and approving officials months prior to the refresher training due date.	Open



# APPENDIX D - SUMMARY OF MONETARY RESULTS

Finding No.	Description	Amount	Category
3	Potential Split Purchase	\$5,794.71	Questioned Costs
3	Lack of AO Approval	\$11,761.97	Questioned Costs



# APPENDIX E - ACRONYMS

Acronym	Definition
AO	Approving Official
FY	Fiscal Year
GAO	Government Accountability Office
GPC	Government Purchase Card
GSA	General Services Administration
MCC	Merchant Category Code
NARA	National Archives and Records Administration
OIG	Office of Inspector General
OMB	Office of Management and Budget
XA	Accounting Policy and Operations



#### APPENDIX F - OIG HOTLINE CONTACT INFORMATION

The OIG Hotline provides a confidential channel for reporting fraud, waste, abuse, and mismanagement to the OIG. In addition to receiving telephone calls at a toll-free Hotline number, we also accept emails through an online referral form.

Visit <a href="https://naraoig.oversight.gov/">https://naraoig.oversight.gov/</a> for more information, or contact us:

#### **Contact the OIG Hotline**

Online Complaint Form | Office of Inspector General OIG

### Contact the OIG by telephone and FAX

Home Telephone: 301-837-3500 (Local) or 1-800-786-2551 (toll-free)

FAX: 301-837-3197

#### **Contractor Self-Reporting Hotline**

As required by the Federal Acquisition Regulation, a web-based form allows NARA contractors to notify the OIG, in writing, whenever the contractor has credible evidence a principal, employee, agent, or subcontractor of the contractor has committed a violation of the civil False Claims Act or a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations in connection with the award, performance, or closeout of a contract or any related subcontract. The form can be accessed through the OIG's home page or found directly at OIG Contractor Reporting Form | Office of Inspector General OIG.