



OFFICE OF  
INSPECTOR GENERAL

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 27, 2014

Sylvia M. Burwell  
Director  
Office of Management and Budget  
c/o Mike Wetklow  
725 17<sup>th</sup> Street, NW  
Washington, D.C. 20503

Dear Ms. Burwell:

This letter is being sent in accordance with the Government Charge Card Abuse Prevention Act of 2012 (Public Law 112-194), which requires that Inspectors General (IGs) report to the Director of the Office of Management and Budget (OMB) on the implementation of recommendations made to the head of the executive agency to address findings of any analysis or audit of purchase card and convenience check transactions or programs. Furthermore, OMB Memorandum M-13-21, "Implementation of the Government Charge Card Abuse Prevention Act of 2012," states that IGs shall report to the Director of OMB 120 days after the end of each fiscal year on agency progress in implementing such audit recommendations, beginning with the fiscal year 2013 submission due by January 31, 2014.

Please be advised that the audit report most recently issued by the Securities and Exchange Commission's (SEC's) Office of Inspector General concerning the SEC's purchase card program, "Internal Control Review of the Government Purchase Card Program," Report No. 440, dated September 18, 2008, contained 17 recommendations, all of which were closed. We are in the process of performing an audit of purchase card operations and practices at the SEC and expect to issue our report by March 31, 2014.

Sincerely,

A handwritten signature in cursive script, appearing to read "Carl W. Hoecker".

Carl W. Hoecker  
Inspector General

Attachments

cc: Mary Jo White, Chair  
Erica Y. Williams, Deputy Chief of Staff, Office of the Chair  
Luis A. Aguilar, Commissioner  
Daniel M. Gallagher, Commissioner

**Michael S. Piwowar, Commissioner**  
**Kara M. Stein, Commissioner**  
**Anne K. Small, General Counsel, Office of the General Counsel**  
**Jeff Heslop, Chief Operating Officer, Office of Chief of Operations**  
**Vance Cathell, Director, Office of Acquisitions**  
**Dan Keenaghan, Office of Management and Budget**