



OFFICE OF
INSPECTOR GENERAL

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

November 28, 2017

Mick Mulvaney
Director
Office of Management and Budget
c/o Stannis M. Smith
725 17th Street, NW
Washington, D.C. 20503

Dear Mr. Mulvaney:

We are sending this letter in accordance with the Government Charge Card Abuse Prevention Act of 2012 (Public Law 112-194), which requires that Inspectors General 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 Inspectors General shall report to the Director of OMB 120 days after the end of each fiscal year on agency progress in implementing such audit recommendations.

As required by the Government Charge Card Abuse Prevention Act of 2012, the U.S. Securities and Exchange Commission's (SEC) Office of Inspector General is performing an annual risk assessment of the SEC's government purchase card program. We will report that work to the agency later this fiscal year. However, we did not issue any reports regarding the SEC's government purchase card program during fiscal year 2017. Furthermore, as reported in January 2017, we closed all recommendations from our most recent related audit report¹ before the end of fiscal year 2014.

If you have questions or require additional information, please contact Rebecca Sharek, Deputy Inspector General for Audits, Evaluations, and Special Projects at sharekr@sec.gov or (202) 551-6061.

Sincerely,

A handwritten signature in blue ink that reads "Carl W. Hoecker".

Carl W. Hoecker
Inspector General

¹ U.S. Securities and Exchange Commission, Office of Inspector General, "Controls over the SEC's Government Purchase Card Program," Report No. 517, March 28, 2014.

cc: Jay Clayton, Chairman
Lucas Moskowitz, Chief of Staff, Office of Chairman Clayton
Sean Memon, Deputy Chief of Staff, Office of Chairman Clayton
Peter Uhlmann, Managing Executive, Office of Chairman Clayton
Michael S. Piwowar, Commissioner
Richard Grant, Counsel, Office of Commissioner Piwowar
Kara M. Stein, Commissioner
Robert Peak, Advisor to the Commissioner, Office of Commissioner Stein
Robert B. Stebbins, General Counsel
Bryan Wood, Director, Office of Legislative and Intergovernmental Affairs
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Rick A. Fleming, Investor Advocate
Kenneth Johnson, Acting Chief Operating Officer
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Darlene L. Pryor, Management and Program Analyst, Office of the Chief Operating Officer