



UNITED STATES GOVERNMENT
FEDERAL COMMUNICATIONS COMMISSION
Office of Inspector General

MEMORANDUM

DATE: January 30, 2019

TO: Chairman

FROM: Inspector General

for RRM, AIAA

SUBJECT: Report on the Federal Communications Commission's Fiscal Year 2018
Government Charge Card Program (Project No. 18-INSP-04-01)

The Office of Inspector General (OIG) is providing the final report on our Inspection of the Federal Communications Commission's (FCC) Government Charge Card Program for Fiscal Year 2018. OIG conducted this inspection consistent with its authority under the Inspector General Act of 1978, as amended, including but not limited to sections 2(1)(2) and 4(a)(1).

This inspection was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Inspection and Evaluation*, dated January 2012. The inspection covered the period October 1, 2017 through March 30, 2018. The objectives of the inspection were to:

1. Evaluate the design and implementation of internal controls for the FCC's purchase and travel card programs and determine if the internal controls are adequate to ensure that transactions were properly authorized, adequately documented, and properly accounted for.
2. Determine whether the FCC executed any travel or purchase card transactions that were potentially unauthorized, illegal, improper or erroneous.

Our inspection concluded that additional improvements are needed in the FCC travel and purchase card programs. We found that cardholders were not following FCC policies and procedures for recurring charges and pre-authorization of purchases. In the attached report, we made five recommendations to improve the internal controls for the FCC's government travel and purchase charge card programs.

FCC management concurred with all of the inspection report's findings and recommendations. Management's written response is included in its entirety in Appendix A of the final report.

If you have any questions, please contact Robert McGriff, Assistant Inspector General for Audit, at (202) 418-0483; or Sophila Jones, Deputy Assistant Inspector General for Audit, at (202) 418-1655.

cc: Managing Director
 Deputy Managing Director
 Chief Financial Officer
 Deputy CFO

Federal Communications Commission

**Inspection of FCC
Government Charge Card Program**

Report Number

18-INSP-04-01

November 19, 2018





OIG HIGHLIGHTS

What We Inspected:

The Office of Inspector General (OIG) performed an inspection to assess risk associated with the Federal Communications Commission's (FCC) purchase and travel card activities for the period October 1, 2017 to March 30, 2018.

What We Found:

Overall, we found that FCC policies and procedures meet the requirements of the Charge Card Act, OMB Circular No. A-123, Appendix B, *Improving the Management of Government Charge Card Programs*, and OMB Memorandum M-12-12, *Promoting Efficient Spending to Support Agency Operations*. Further, we did not identify any transactions that we considered to be potentially illegal, or improperly accounted for. However, we did identify instances where FCC purchase cardholders did not follow FCC policy, which is more stringent than the higher level federal government policy. Specifically, we tested 84 purchase card transactions and found that for 35 of those transactions, totaling \$15,939, FCC purchase cardholders did not consistently follow FCC policies and procedures for recurring charges and pre-authorization of purchases.

What We Recommended:

OIG issued five recommendations to improve the purchase card program:

- Develop and implement a purchase card restriction for merchant category code 4899 (cable television service) to prevent recurring charges for cable television service;
- Establish a time frame for migrating recurring charges to approved forms of payment;
- Develop procedures for enforcing existing FCC purchase card policies for recurring charges;
- Enhance procedures for quarterly purchase card reviews by verifying transactions were pre-authorized; and
- Issue a policy reminder to the six cardholders who did not retain evidence of written pre-authorization for their purchases. Reminders should also go out to the cardholders and their respective AO.

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EXECUTIVE SUMMARY

The objectives of the inspection were to evaluate the design and implementation of internal controls for the Federal Communications Commission's (FCC's or Commission's) purchase and travel card programs to determine if internal controls were adequate to ensure transactions were properly authorized, adequately documented, and properly accounted for. As required by the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act), we also evaluated whether the Commission executed purchase or travel card transactions that are potentially unauthorized, illegal, improper or erroneous.

We performed this inspection consistent with our authority under the Inspector General Act of 1978, as amended, including, but not limited to sections 2(1) and 4(a) (1). The inspection is not intended as a substitute for any agency regulatory or compliance review.

This inspection was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspection and Evaluation*, dated January 2012. This inspection was not designed to identify fraud.

The scope of the inspection included purchase and travel card activity from October 1, 2017 through March 30, 2018. During the period of our review, FCC made 593 purchase card transactions totaling \$291,381.04, and 2,641 travel card transactions totaling \$550,355.93.

This report presents the results of our review of FCC's purchase and travel card activity from October 1, 2017 through March 30, 2018. We determined that FCC policies and procedures meet the requirements of the Charge Card Act and applicable OMB guidance. Additionally, we did not identify any transactions that we considered to be potentially illegal, or improperly accounted for. We determined that improvements in the charge card program are needed because FCC purchase cardholders were not consistently following the FCC policies and procedures for recurring charges and the pre-authorization of purchases. Specifically, we found:

- FCC does not have sufficient internal controls in place to prevent unauthorized use of the purchase card for recurring charges, and
- Cardholders and Approving Officials (AOs) could not provide evidence of written pre-authorization for 26 purchase card transactions.

Background

Federal Communications Commission Overview

The FCC is an independent regulatory agency of the United States Government charged with regulating interstate and international communications by radio, television, wire, satellite, and cable. The Commission also regulates telecommunications and advanced communication services and video programming for people with disabilities, as set forth in various sections of the Communications Act of 1934, as amended.

The FCC is organized by function and consists of seven Bureaus and ten Offices. Office of Managing Director (OMD) is responsible for the administration and management of the Commission and is the office primarily responsible for the FCC's government charge card program.

Purchase and Travel Card Overview

Travel and Operations Group (TOG), an office within OMD's Financial Operations (FO) office, administers the charge card program for the Commission. The charge card program includes the purchase, travel, and fleet cards. The purchase card is a government bank-issued card, similar to a personal credit card, which authorizes a cardholder to purchase goods or services for official government use. The travel card provides travelers with a safe, effective, convenient, and commercially available method to pay for expenses associated with official travel. Fleet cards are used to make authorized purchases of fuel, maintenance and repair of government owned/operated motor vehicles, aircraft, boats, and motorized equipment. TOG processes various types of disbursements, including those made to vendors, other government agencies, and employees via purchase, travel and fleet cards. TOG also processes the agency's travel expense reimbursements.

FO provides purchase card program guidance through FCC directive FCCINST 1097.3, *Use of Federal Government Purchase Card*, dated March 01, 2018. The directive was designed to ensure applicable Federal laws, statues, and regulations pertaining to the use of Government Purchase Cards are followed and establishes agency-specific policies and procedures pertaining to procurement activities.

Government Charge Card Legislation

On October 5, 2012 the President signed the Government Charge Card Abuse Prevention Act of 2012 (Charge Card Act), Public Law 112-194, into law to reinforce the government's efforts to prevent waste, fraud, and abuse in the government-wide charge card programs. The Charge Card Act requires all executive branch agencies (agencies) to establish and maintain safeguards and internal controls for purchase cards, travel cards, integrated cards, and centrally billed accounts. The Charge Card Act establishes additional reporting and audit requirements, consistent with existing statutory responsibilities, to avoid improper payments and protect privacy, among other things. According to the Charge Card Act, the term charge card refers to any "Federal contractor-issued" charge card that is individually billed to each card holder.

In addition to compliance with the Charge Card Act, agencies are required to comply with charge card guidance issued in OMB Circular No. A-123, Appendix B, *Improving the Management of Government Charge Card Programs*, and OMB Memorandum M-12-12, *Promoting Efficient Spending to Support Agency Operations*.

Objectives, Scope, and Methodology

Our inspection included two objectives. Our first objective was to evaluate the design and implementation of internal controls for the FCC’s purchase and travel card programs to determine if internal controls are adequate to ensure transactions are properly authorized, adequately documented, and properly accounted for. Our second objective was to evaluate whether the Commission made any travel or purchase card transactions that were potentially illegal, or erroneous. This inspection was not designed to identify fraud. The scope of the inspection included the period October 1, 2017 through March 30, 2018.

TOG provided copies of the *Purchase Card Transaction Detail Report* and *Travel Card Transaction Detail Report* for our inspection. These reports provide a detailed listing of each cardholders’ name, account number, item purchased, merchant/vendor, date of purchase, amount of purchase, etc. Table 1, below, shows the number of transactions and total amount charged to the purchase and travel cards for the period included in our inspection.

Charge Card Program	Number of Transactions	Total Amount Charged
Purchase Card	593	\$291,381.04
Travel Card	2,641	\$550,355.93

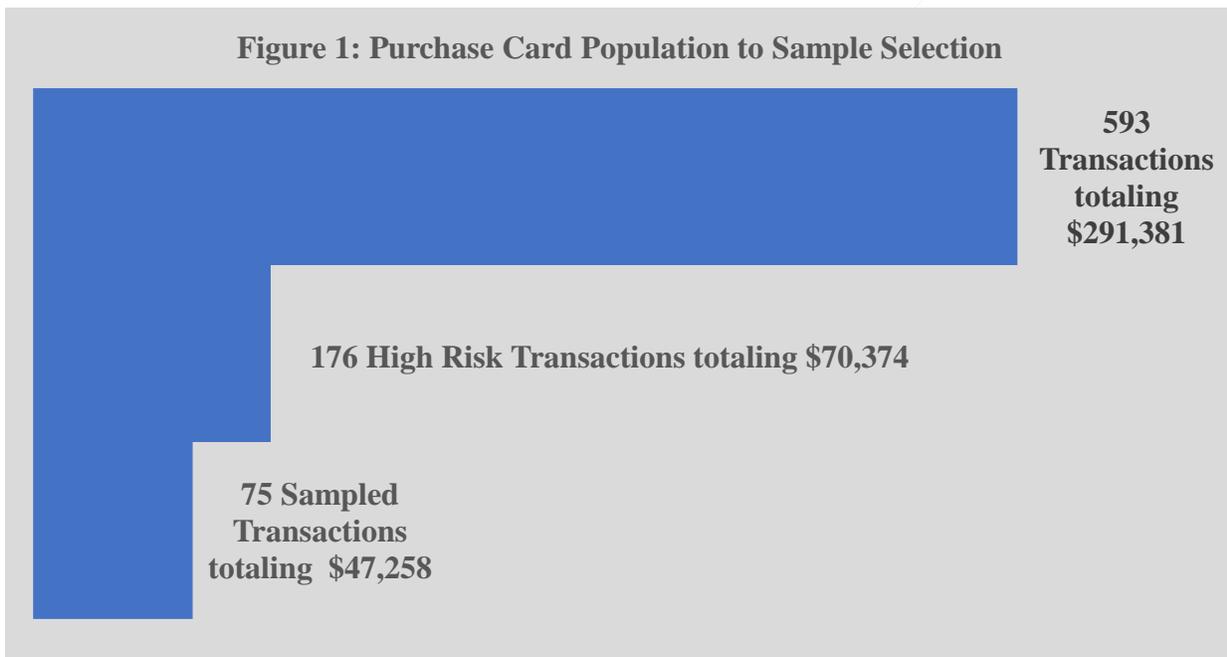
To accomplish our objectives, we reviewed FCC policies and procedures for the travel and charge card programs to determine whether they adhered to Federal requirements provided in OMB A-123, Appendix B. We interviewed TOG personnel responsible for purchase card and travel card program activities and obtained an understanding of the programs’ key internal controls. We inspected the travel card quarterly reports and performed data analytics and random sampling using information in the purchase card Cardholder Profile Reports and Transaction Detail Reports.

The Cardholder Profile Report indicates whether a cardholder account is active or inactive. This report also includes detailed information about each cardholder; such as account number, home address, phone number, social security number (last 4 digits), spending limit, and current balance. The Transaction Detail report is used to monitor the purchases for each account. The report lists the account name, account number, transaction ID, transaction date, transaction posting date, merchant name, merchant city, merchant state, Merchant Category Code¹ (MCC), debit amount, credit amount, and tax.

¹Merchant Category Codes (MMC) are established by a bank or bankcard association to identify various types of business. (Managing GSA SmartPay Purchase Card Use, pg. 16, <https://smartpay.gsa.gov>.)

Although we did not participate in the CIGIE Information Technology (IT) committee’s purchase card project, we conducted our purchase card testing using the methodology of the CIGIE IT committee government-wide project. We used the CIGIE IT committee methodology to review and analyze government purchase card data and identify the FCC’s high risk purchase card transactions.

Out of FCC’s population of 593 purchase card transactions, totaling \$291,381, our data analytics testing identified 176 high-risk transactions. We tested 84 of those 176 high risk transactions by either performing detailed testing or making inquiries with management. We selected a random sample of 75 transactions from the 84 high risk transactions and reviewed the underlying documentation supporting the transactions. We tested the remaining nine transactions through inquires of management. Figure 1 below shows the number and value of the transactions included in the purchase card population, number high-risk transactions identified, and the number of sampled transactions. (See Appendix B for detailed information on our inspection methodology).



Source: OIG Analysis

We conducted this inspection in accordance with the CIGIE *Quality Standards for Inspection and Evaluation*. Those standards require we plan and perform the inspection to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. This inspection included inquires and evaluations necessary to satisfy the inspection objectives.

Results of Inspection

Our inspection found that FCC policies and procedures for its charge card program met the requirements of the Charge Card Act; OMB Circular No. A-123, Appendix B, *Improving the Management of Government Charge Card Programs*; and OMB Memorandum M-12-12, *Promoting Efficient Spending to Support Agency Operations*. Additionally, we did not identify any transactions that we considered to be potentially illegal, or improperly accounted for. However, of the 84 purchase card transactions we tested, we found that 35, totaling \$15,939, did not comply with FCC charge card program policies. The FCC's charge card program policies are more stringent than the higher-level federal government policy.

We identified instances where purchase cardholders did not follow FCC policy in three high risk categories:

- Recurring Charges,
- Split Payments, and
- Weekend and Holiday transactions.

As a result of our inspection, we are reporting two findings and five recommendations for improvements.

Finding 1 –Recurring Charges

Improvements are needed in Internal Controls for preventing recurring charges

We determined the FCC did not have sufficient internal controls in place to prevent use of the purchase card for recurring charges, which is prohibited by FCC charge card policy. We found that five FCC purchase cardholders completed nine prohibited recurring charge transactions during the period October 1, 2017 through March 30, 2018. We identified the prohibited transactions during our data analytics testing and determined that all nine transactions were made under MCC 4899 (cable, satellite, and other pay television and radio services). We confirmed with TOG that there was no contract in place for any of the nine recurring charges. Thus, each of the charges was prohibited by FCC Directive FCCINST 1097.3, which states that in the absence of a contract, the use of purchase cards for recurring charges is unauthorized and prohibited.

Table 2 below shows the unauthorized recurring charges for the period October 1, 2017 through March 30, 2018.

Table 2: Unauthorized Recurring Charges		
Cardholder Account (Office/Bureau)	Purchase Amount	Number of Purchases
*****2516 (EB)	\$60	2
*****7888(EB)	\$467	3
*****6193 (EB)	\$222	2
*****7468 (PSHSB)	\$167	1
*****6110 (EB)	\$85	1
Total Unauthorized Purchases	\$1,001	9

FCC Directive FCCINST 1097.2, *Use of Federal Government Purchase Card for Small Purchases*, effective April 13, 2015 states:

“10. UNAUTHORIZED USE OF THE PURCHASE CARD:

- a. Certain items may not be purchased with the government purchased card. Prohibited purchases include but are not limited to:
- (3) Recurring purchases. Recurring purchases should be placed under contract with EAC [Enterprise Acquisition Center]. Recurring purchases can be paid by purchase card only after a contract is in place; and the contract stipulates that the purchase card is an acceptable form of payment;”

FCC Directive FCCINST 1097.3 *Use of Federal Government Purchase Card*, effective March 01, 2018 states:

“11. PROHIBITED PURCHASES:

- b. Non-Exhaustive list of Purchases Prohibited by Statue, Regulation, or Policy: ...
- (20) Recurring purchases. Purchase requirements that would involve recurring purchases should be submitted to EAC so that a contract can be awarded. Contract payments can be made by purchase card once a contract is awarded by EAC *provided that* the contract stipulates that the purchase card is an acceptable form of payment. Such payments shall be made *manually* by the cardholder; under no circumstances shall the cardholder establish an automatic payment feature with their purchase card.”

The prohibited recurring charges occurred because TOG had not yet coded a purchase card MCC restriction² to prevent transactions with vendors identified by MCC 4899 (cable, satellite, and other pay television and radio services). TOG is in the process of moving these types of charges to a conventional invoice payment process, but that process has not been fully implemented. The lack of effective internal controls to prevent use of the purchase card for recurring charges makes the FCC vulnerable to abuse and misappropriation of funds.

Recommendation:

We recommend that FO TOG:

1. Develop and implement a purchase card restriction for MCC 4899 to prevent purchase cardholders from making any future recurring charges for cable, satellite, and other pay television and radio services.
2. Complete the process of moving all recurring charges to TOG's conventional invoicing process.
3. Develop procedures for enforcing the requirements of Directive FCCINST 1097.3, *Use of Federal Government Purchase Card*, which prohibits the use of the purchase cards for recurring payments without a valid contract.

Finding 2 – Unauthorized Purchases

FCC should enforce the pre-authorization requirements for purchase card transactions

We reviewed supporting documentation for 75 purchase card transactions made during the period October 1, 2017 through March 30, 2018 and identified 26 transactions for which cardholders and AOs could not provide written evidence of a pre-authorization for the purchases. Written preauthorization is required by FCC policy directive 1097.3. The 26 unauthorized purchases represent a 35 percent error rate.

We found 3 instances where a verbal authorization was given, and 23 instances where the card holder did not provide written documentation to support the required pre-authorization. One cardholder was responsible for 18 of the 26 transactions.

² A government agency may limit the types of businesses where a government charge card is accepted by limiting the MMCs available to the cardholder. (Managing GSA SmartPay Purchase Card Use, pg. 16, <https://smartpay.gsa.gov>).

Table 3 below shows the number of unauthorized purchases and total amounts charged for the period October 1, 2017 through March 30, 2018.

Table 3: Unauthorized Purchases			
Cardholder Acct (Office/Bureau)	Amount of Purchase	Number of Unauthorized Purchases (out of 75)	Explanation Provided by Cardholder
*****5180 (EB)	\$4,695	2	Could not locate approval
*****6409 (OMD)	\$3,841	18	Could not locate approval
*****8741 (EB)	\$5,997	3	Could not locate approval
*****7643 (EB)	\$242	1	Received verbal approval
*****2516 (EB)	\$30	1	Received verbal approval
*****7238 (EB)	\$133	1	Received verbal approval
Total	\$14,938	26	26 out of 75 (35%)

Pre-authorization of purchases is required by several FCC policies.

FCC INST 1097.3 *Use of Federal Government Purchase Card*, Section 7, states:

“Records Retention: Cardholders shall maintain accurate and complete documentation to support their purchase card transactions....”

FCCINST 1097.3 *Use of Federal Government Purchase Card*, Section 8 e, states:

“...Each AO shall:

(2) Authorize each purchase card transaction before the purchase is made;”

Additionally, the FCC’s Travel & Operations Group (TOG), *Purchase Card Dos AND DON’Ts*, Edition 3.0, March 2018, *Purchase Card Dos* Section, tells card holders:

“DO ensure that your purchase is authorized by your Approving Official before you make the purchase. Retain the documentation that shows that you received prior approval from your Approving Official. This documentation can be a *Form A-526 Purchase Card Checklist* signed by your Approving Official, or a note, memo, email, etc. that shows approval.”

The unauthorized purchases occurred because FCC cardholders and AOs did not follow FCC policy, which requires pre-authorization for all purchase card transactions. TOG inappropriately

considered the cardholder's Statement of Account³ (SOA) reconciliations, which were completed after the purchases were made, to serve as sufficient evidence of pre and post authorization for acquired goods and services. Because TOG does not enforce FCC policy requiring FCC cardholders to obtain and document pre-authorization for purchases (e.g. a checklist signed by their AO, or a note, memo, email, etc.), the FCC is vulnerable to misuse of funds.

Recommendations:

We recommend that FO TOG:

4. Enhance the procedures for TOG's quarterly charge card review by verifying that all purchase card transactions were pre-authorized. When charge cardholders do not provide evidence of pre-authorization for purchases, TOG should follow-up with AOs and cardholders to remind them of the FCC policy requirement for purchases to be pre-authorized.
5. Issue a policy reminder to the six cardholders who did not retain evidence of written pre-authorization for their purchases. Reminders should also go out to the cardholders and their respective AO.

³ A monthly statement received by the cardholder from the purchase card contractor bank showing purchases, payments and credits for the billing period. It is also known as a billing statement (FCC Directive 1097.3, pg. 4, v.).

Appendix A - Management's Response



UNITED STATES GOVERNMENT
FEDERAL COMMUNICATIONS COMMISSION

Office of Managing Director

MEMORANDUM

DATE: December 26, 2018

TO: David L. Hunt, Inspector General

FROM: Mark Stephens, Managing Director

SUBJECT: Management's Response to Office of Inspector General's Draft Report: *Inspection of Federal Communications Commission's Government Charge Card Program for Fiscal Year 2018 (Report No. 18-INSP-04-01)*

We appreciate the opportunity to review and respond to the findings and recommendations contained in the draft report entitled *Inspection of the Federal Communications Commission's Government Charge Card Program for Fiscal Year 2018 (Report No. 18-INSP-04-01)*. This report presents the results of the Federal Communications Commission's (FCC's) Office of Inspector General's (OIG) inspection to evaluate the design and implementation of internal controls for the FCC's purchase and travel card programs to determine if internal controls are adequate to ensure that transactions are properly authorized, adequately documented, and properly accounted for. The inspection also determined whether the FCC executed travel or purchase card transactions that were potentially unauthorized, illegal, improper or erroneous.

The inspection concluded that improvements are needed in internal controls for preventing recurring charges and the FCC should enforce the pre-authorization requirements for purchase card transactions.

The Office of Managing Director has reviewed the findings and recommendations made by the OIG and concurs with each of them and will take corrective action to resolve these findings as quickly as possible.

A handwritten signature in black ink, appearing to read "Mark Stephens", is written over a horizontal line.

Mark Stephens
Managing Director

cc: Kathleen Heuer, CFO
James Lyons, Deputy CFO
Tim Dates, Acting Chief Travel and Operations Group
Rob Fearn, Agency Charge Card Program Coordinator

Appendix B – Objectives Scope and Methodology

This inspection included two objectives. The first objective was to evaluate the design and implementation of internal controls for the purchase and travel card programs to determine if internal controls are adequate to ensure transactions are properly authorized, adequately documented, and properly accounted for. The second objective was to evaluate whether the Commission made any travel or purchase card transactions that were potentially illegal, or erroneous. The scope of the inspection included the period October 1, 2017 through March 30, 2018. This inspection was not designed to identify fraud.

To accomplish our objectives, we reviewed FCC policies and procedures for the purchase and travel card programs and determined whether those policies adhered to Federal requirements provided in OMB A123, Appendix B. We interviewed TOG personnel responsible for purchase card and travel card activities and obtained an understanding of the FCC purchase card and travel card programs' key internal controls. We also inspected the purchase card and travel card quarterly reports.

We conducted our purchase card testing based on the methodology of the Council of the Inspector General on Integrity and Efficiency's (CIGIE) Information Technology (IT) Committee's Government-wide project. The CIGIE IT Committee created algorithms for data analysis to identify high-risk transactions. Additionally, the CIGIE IT Committee provided data analytic and statistical tools to support uniform purchase card reviews and reporting across the Office for Inspector General (OIG) community. The FCC OIG did not participate in the CIGIE IT Committee's purchase card project; however, we used their methodology to conduct our 2018 charge card inspection.

We obtained the Cardholder Profile Reports and Transaction Detail Reports for October 1, 2017 through March 30, 2018 from TOG. During that period, FCC government purchase cardholders made 593 purchases totaling \$291,381. We tested the FCC's purchase card transaction detail reports to identify high risk areas using the CIGIE IT committee's seven data analytic algorithms⁴ and an automated data analytics tool, Interactive Data Extraction and Analysis (IDEA)⁵.

CIGIE IT Committee Algorithms

1. Prohibited and Questionable MCC Purchases – Determined if the cardholder purchased items or services from vendors with prohibited or questionable MCCs.

⁴ Algorithm is a process or set of rules to be followed in calculations or other problem-solving operations, especially by a computer (<https://dictionary.cambridge.org/us/dictionary/english/algorithm>, 2018).

⁵ IDEA is an automated data analytics tool designed to help accounting and financial professionals extend their auditing capabilities, detect fraud and meet documentation standards (<http://www.audimation.com/Product-Detail/CaseWare-IDEA>, 2018).

2. Single Purchase Limits – Determined if the cardholder spent above their authorized single purchase limit. The cardholder’s buying authority was determined based on their position and associated business needs.
3. Split Transactions – Determined if the cardholder split a purchase into two or more transactions that could have been a single transaction.
4. Sales Tax – Determined if the cardholder’s purchases included sales tax, and if so, whether the cardholder documented attempts to recover the sales tax.
5. Weekend and Holiday Purchases – Determined whether the cardholder’s purchases that occurred over a weekend or holiday were authorized and valid.
6. Third-Party Vendors – Determined if the cardholder’s purchases were made through third-party vendors.
7. Closed Accounts – Determined if the cardholder made purchases after their account was closed.

We identified 176 transactions totaling \$70,374 that met at least one of the high risk criteria represented by the CIGIE IT Committee’s 7 algorithms (criteria). We considered each transaction that met the algorithm criteria to be considered a high-risk transaction. Table 4 shows the algorithm (criteria)/high risk areas.

Table 4		
Algorithm (criteria)/High Risk Areas	Count	Amount
Transactions Greater Than Single Purchase Limit	1	\$5,657
Third Party Transactions	54	\$16,288
Potential Split Payments	44	\$36,159
Sales Tax Transactions	21	\$851
Weekend and Holiday Transactions	47	\$10,418
Recurring Transactions	9	\$1,001
Closed Transactions	0	\$0
Total High Risk Transactions	176	\$70,374

We made inquiries to purchase card program management to confirm that the nine recurring high risk transactions identified in Table 4 were accurately reported. We randomly selected 75 of the high risk transactions identified in Table 4 for our review. Those 75 transactions included 44 split payments, 10 third party transactions, 10 sales tax transactions, 10 weekend and holiday transactions, and 1 transaction greater than the single transaction threshold of not more than \$3,500.

Table 5 below provides additional details for the 75 randomly selected high risk transactions.

Table 5		
Sampled Algorithm (criteria)/High Risk Areas	Count	Amount
Transactions Greater Than Single Purchase Limit	1	\$5,657
Third Party Transactions	10	\$2,281
Potential Split Payments	44	\$36,159
Sales Tax Transactions	10	\$508
Weekend and Holiday Transactions	10	\$2,653
Total Sampled Transactions	75	\$47,258



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