

GOVERNMENT PURCHASE CARD INSPECTION REVIEW, GUIDELINES AND CHECKLISTS

The A/OPC will ensure that all billing official accounts are reviewed on an annual basis throughout the fiscal year. Agencies/organizations will perform an annual review of billing official accounts, document any deficiencies, and have a copy of the review available for external review. An agency/organization must be able to provide assurance that procedures, controls, and operations are adequate and in compliance with Army Standard Operating Procedure dated 31 July 02. All references contained in this document are from the Army SOP. An agency/organization is in compliance by having:

1. Written procedures outlining such areas as property accountability for non-expendable items and coordination with the agency Information Management Officer when buying information technology items.
2. Written guidance to cardholders advising of office limits and when and how funding will be managed for each purchase card account.
3. Adequate separation of duties. Cardholder Performance Standards/NCOER/OER reflecting GPC requirements on file.
4. Records in good shape and easy to track billings with purchases.
5. Documentation in file explaining any unusual situations, such as a buy, which appears to have been a "split" but wasn't or pre-purchase justification on an item that may seem questionable.
6. Utilization of required/mandatory sources consistent with Part 8 of the FAR.

A. Review of Billing Official Account

1. Does the Billing Official have a Letter of Appointment, which designates him/her as a billing official? (Topic 12 d.)
2. Has the Billing Official received purchase card and ethics training. (Topic 14 a. (7))

3. Is the Billing Official's supervisor(s) a cardholder in any of the billing official's accounts?
4. Does the Billing Official review each of their cardholder's CARE on-line statements each month? (Topic 7 d.)
5. Does the Billing Official certify and process the monthly billing statement in CARE within five business days after end of cycle? (Topic 7 d.)
6. Does the Billing Official promptly notify the A/OPC when a cardholder departs, retires, or otherwise no longer needs a card? (Topic 12 d. (8) and DOC Clearing Document)
7. Has the Billing Official notified the A/OPC of any lost/stolen cards within five business days of the loss/theft? (Topic 12 d. (9))
8. Does the Billing Official coordinate card dollar limits with the installation A/OPC and installation RM when cardholder accounts are established? (Topic 12 d. (1))
9. Does the Billing Official maintain original supporting documentation for closed cardholder IAW FAR 4.805? Cardholder records must be kept for 3 years. Billing Official paper bills must be kept for 6 years 3 months. (Topic 19)
10. Does the Billing Official coordinate with the Property Book Office to verify that all purchased accountable property has been properly documented? (Topic 12 d.(6))
11. Does the Billing Official coordinate with the Resource Manager to establish funding for all cardholders? (Topic 12 f.(1))
12. Has the Billing Official been formally appointed as a Certifying Officer? (Topic 12 d.)
13. How many cardholders under the Billing Official were reviewed by the A/OPC as a part of this annual review?
14. Has an adequate Cardholder: Billing Official ratio been maintained? (Topic 4 c.d.)

15. Does the Billing Official maintain and provide cardholders with all newsletters and correspondence received from the APC?

16. Does the Billing Official insure cardholders maintain the Purchase Log in CARE? (Topic 7 c.)

17. Does the activity/unit have a current internal SOP approved by the APC and access to the DA SOP dated 31 Jul 02? (DOC SOP format and DA SOP)

B. Review of Cardholder - Government Purchase Card Program

1. Does the Cardholder have a letter delegating specified procurement authority from the Chief of the Contracting Office? (Topic 12 c. (2))

2. Has the cardholder received training on Army procedures for using the purchase card? (Topic 12 e. (1))

3. Has the cardholder participated in re-fresher training sessions or received refresher-training material? (Topic 12 e. (1))

4. Does the cardholder know and comply with their monthly spending limits?

5. If the cardholder is required to use both appropriated and non-appropriated funds, does he/she have separate cards for each type of funds?

6. Are all purchases entered in the CARE purchase log? (Topic 12 e. (5))

7. Does the Cardholder obtain all required pre-purchase approvals and authorizations? (Topic 12 e. (3))

8. Are the cardholders monthly spending limits justified by their buying activity?

9. Were any unauthorized purchases made by the cardholder? (If answer is Yes, describe in "Comments" at the end of this review.)

10. Did Cardholder reconcile and certify their statement of account of all transactions in CARE within three business days after end of cycle? (Topic 7 f.)

11. Did the cardholder allow others to use his/her card?

12. Did cardholder comply with requirements to purchase items IAW FAR Part 8? (Topic 12 e. (2))

13. Did cardholder rotate sources when placing repeat orders? (Topic 12 e. (2))

14. Did the cardholder document all transactions that posted to the Billing Statement but were not received and utilize a tracking system to verify subsequent delivery? (Topic 12 e. (5))

15. Does cardholder maintain supporting documentation? (Topic 12 e. (7))

16. Does the Cardholder reconcile transactions throughout the Billing Cycle?

17. Does cardholder follow the procedures for disputing transactions? (Topic 12 e. (10))

18. Has the Billing Official acted on behalf of the Cardholder during the review period? (Topic 12 d. (3))

COMMENTS:

_____	_____	_____	_____
CARDHOLDER'S SIGNATURE	DATE	INSPECTOR'S SIGNATURE	DATE

_____	_____
BILLING OFFICIAL SIGNATURE	DATE

UNIT/ACTIVITY

LAST INSPECTED