

BILLING OFFICIAL (BO) ACCOUNT REVIEW CHECKLIST

BO Name: _____ Audit Rating: _____
 BO Account No: _____ BO Company No.: _____
 Directorate/Unit: _____
 Date of Review: _____
 Period of Review: _____

	A. DOCUMENTATION REQUIREMENTS	YES	NO	N/A
1. Critical	Does the BO have a signed copy of his/her Memorandum of Appointment? FINDING:			
2. Critical	Does the BO have a copy of his/her training certificates (both local and DAU)? Is the training current? (<u>Note: refresher training for appropriated funds [mission and IMCOM] is required annually; refresher training for NAF is required every two years.</u>) FINDING:			
3. Critical	Has the BO attended ethics training in the last year? FINDING:			
4. Critical	Does the BO have a DD Form 577 designating him/her as a BO? FINDING:			
	B. PROCEDURES	YES	NO	N/A
1. Critical	Does the BO review the cardholder transactions and supporting documentation prior to certifying the billing account statement (BAS)? FINDING:			
2. Critical	Does the BO certify and process the BAS within five (5) days of receipt? FINDING:			
3. Critical	Has the BAS been delinquent 2 or more times during the review period? Does the BO have more than 3 unexcused instances of late certification during the review period? FINDING:			

	B. PROCEDURES	YES	NO	N/A
4.	Does the BO notify the A/OPC 30 days prior to a cardholder departing, retiring, or otherwise no longer needing a card? FINDING:			
5. Critical	Has the BO notified the A/OPC of any discovered cardholder/check-writer account procedure violations? FINDING:			
6. Critical	Has the BO submitted a written report to the A/OPC of any lost/stolen cards within five (5) business day of the loss/theft? FINDING:			
7. Critical	Has the BO complied with the installation and/or directorate policy on property accountability? FINDING:			
8.	BO coordinates GPC dollar limits with the A/OPC and RM on cardholder accounts? FINDING:			
9. Critical	Does the BO coordinate with the RM to establish funding for all cardholders? FINDING:			
10.	Does the BO maintain original supporting documentation for closed cardholder accounts IAW FAR 4.805? FINDING:			
11.	What is the percent of randomly selected transactions that were reviewed, out of the total number of transactions for the review period? Is this an appropriate percentage? FINDING:			
12.	The BO's HA evaluates, prepares, and certifies a DA Form 112-R at least once every two years IAW DoD FMR 7000.14R, Chapter 33, Volume 5, para 3308 for all BOs appointed on a DD Form 577. A copy of the certified DA Form 11-2-R shall be provided to the DOC. FINDING:			

	C. MISCELLANEOUS REQUIREMENTS	YES	NO	N/A
1.	Number of cardholders under this BO reviewed as part of this annual review? FINDING:			
2. Critical	Does the BO ensure that cardholders maintain the purchase log in CARE? FINDING:			
3.	Is the BO's supervisor a cardholder in any of the BO's accounts? FINDING:			
4.	Has an adequate cardholder to BO ratio been maintained (7:1)? FINDING:			
5. Critical	There is a trained alternate billing official designated for the managing account. FINDING:			

BILLING OFFICIAL ACCOUNT REVIEW RATING STANDARDS

EXCELLENT

- BO has reconciled and certified BAS in C.A.R.E. within 5 business days of billing cycle date.
- The BO has not approved on behalf of the cardholder unless TDY or on leave.
- All original supporting documentation (receipts, logs, approvals) for all cardholders are maintained for 6 years, 3 months after final payment date.
- Copies of all certified billing account statements (BAS) are maintained for 6 years, 3 months. (NOTE: Electronic certifications may rely on servicing bank recordkeeping for statements.)
- All bullets in "Satisfactory" were met or exceeded.
- All required training (refresher/ethics) is current.
- There is a trained alternate billing official designated.

SATISFACTORY

- BO has documented review of cardholder's purchases for each billing cycle.
- BO is certifying monthly statements on-line via C.A.R.E. within 5 days after cycle end with no more than 3 unexcused instances of late certification and no unexcused instances over 10 days.
- Refresher training has been scheduled.
- BO notified the A/OPC of any lost, stolen, or compromised purchase cards within 5 days of occurrence.
- BO has not approved transactions more than twice on behalf of the cardholder.

- The A/OPC was notified prior to any BO, Alt BO, or cardholder departure.
- Cardholders are currently within the BO's supervisory chain.
- No deficient critical elements.

NEEDS IMPROVEMENT (IF ANY ONE OF THE FOLLOWING APPLY)

- Split purchases noted during the period reviewed. (Not considered split purchase if files are documented that cardholder was unaware of second need at the time of the original purchase.)
- Unexcused late certification, 5 days or more on 2 occasions.
- Refresher or ethics training is overdue.
- Lack of BO or Alt BO and no indication that a replacement is being considered.
- One deficient critical element.

UNSATISFACTORY (IF ANY ONE OF THE FOLLOWING APPLY)

- The account has been on delinquent list twice during the period being reviewed and this is due to negligence on the BO's part.
- BO has certified without reviewing receipts and cardholders statements.
- Unexcused late certification over 10 days or 3 or more occasions over 5 days.
- Evidence of fraud.
- BO does not know how to approve/certify transactions.
- BO never notified A/OPC of any lost, stolen, or compromised cards.
- Lack of BO or Alt BO and failure to provide replacement within 30 calendar days after notification by A/OPC.
- Any 5 of the items cited under "needs improvement" or "satisfactory".
- Two or more deficient critical elements.

NOTES:

1. A "needs improvement" rating will result in an initial warning and the account will be reinspected within 90 calendar days. A "needs improvement" or "unsatisfactory" rating after the re-inspection will result in a 90-day suspension. After the 90-day suspension, the account will be reinstated and inspected again in 90 calendar days. If another "needs improvement" or "unsatisfactory" rating occurs, the account will be terminated.
2. An "unsatisfactory" rating will result in immediate 90-day suspension. Reinstatement will be at the discretion of the DOC and will depend on the severity of the violation(s). After the 90-day suspension, the account will be reinstated and inspected again in 90 calendar days. If another "needs improvement" or "unsatisfactory" rating occurs, the account will be terminated.