

CARDHOLDER (CH) ACCOUNT REVIEW CHECKLIST

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

	A. DOCUMENTATION REQUIREMENTS	YES	NO	N/A
1. Critical	<p>The CH maintains the CARE purchase log and reconciles all transactions prior to approving the statement. At a minimum the log contains the following:</p> <ul style="list-style-type: none"> a. Transaction Date b. Merchant c. Transaction Amount d. Requestor Name e. Item/Non-Personal Description in Comment Section <p>FINDING:</p>			
2. Critical	<p>Are all pre-purchase approvals supported by a valid written authorization (ITR) that describes what is to be purchased and signed by someone with authorized requisitioning authority approval?</p> <p>FINDING:</p>			
3. Critical	<p>Are CH's monthly Statements of Account supported by the following documentation?</p> <ul style="list-style-type: none"> a. Purchase card receipt and/or itemized invoice to support each transaction. If these are not available, is there a statement indicating why receipt and/or itemized invoice are not available, i.e., telephone order? b. Proof of delivery or completion of performance; e.g. receiving report. c. Description on receipt and/or cash register tape of each item delivered. d. Disputed transactions are annotated on the statement and copy of CSQI form attached. e. Receipts and documentation are in an organized file. <p>FINDING:</p>			
4.	<p>Does the CH 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></p> <p>FINDING:</p>			

	A. DOCUMENTATION REQUIREMENTS	YES	NO	N/A
5. Critical	Does the CH have a copy of his/her delegation of contracting authority for GPC use on file? FINDING:			
6. Critical	Has the CH attended ethics training in the last year? FINDING:			
	B. CARD USAGE REQUIREMENTS	YES	NO	N/A
1. Critical	Does the CH comply with the requirement to purchase items from mandatory sources IAW FAR Part 8? CH has properly justified purchases of office products from other than Paper Clips, Department of the Army Blanket Purchase Agreements (BPAs), and/or DoD EMALL. FINDING:			
2. Critical	Does the CH safeguard his/her card (for example, by not allowing others to use card or account number)? FINDING:			
3. Critical	Has the CH split purchases to circumvent the single purchase limit? (Look for repetitive orders during a short time period for the same goods or services.) FINDING:			
4.	Supplies and services purchased over-the-counter or by telephone must be available for immediate delivery. Has back-ordering or partial delivery been permitted? FINDING:			
5.	Did the CH rotate sources when placing repeat orders? FINDING:			
6.	Does the CH know and comply with his/her monthly spending limit? Is the limit justified based on past history? (Note: Adjust the monthly limit as appropriate.) FINDING:			
7. Critical	CH should not pay any U.S. taxes. Is there any indication that U.S. taxes are being paid for purchases? FINDING:			

	B. CARD USAGE REQUIREMENTS	YES	NO	N/A
8. Critical	<p>GPC is for Official U.S. Government use only. Are there instances of prohibited purchases?</p> <ul style="list-style-type: none"> a. Cash advances (gift certificates, money orders, traveler checks) b. Advance payments except for subscriptions or publications c. Long term rental or lease of land or buildings d. Aircraft fuels e. Repair of leased GSA vehicles f. Major telecommunication systems g. Making purchase & returning to vendor for cash or credit slip h. Construction services over \$2,000 i. Wire transfers j. Savings bonds k. Foreign currency l. Dating & escort services m. Betting, casino gaming, off-track betting n. Transactions with political organizations o. Fines p. Court costs, alimony, child support q. Bail & bond payments r. Tax payments s. Weapons & Ammunition t. Third Party Payments (Paypal) <p>FINDING:</p>			
9.	<p>If the CH is required to use both appropriated and non-appropriated funds, does he/she have a separate card for each type of funds?</p> <p>FINDING:</p>			
10.	<p>Does the CH document all transactions that posted to the statement of account but were not received, and use a tracking system to verify their subsequent delivery?</p> <p>FINDING:</p>			
	C. PROCESSING REQUIREMENTS	YES	NO	N/A
1. Critical	<p>Has the CH provided the monthly Statement of Account and supporting documentation to the BO for review?</p> <p>FINDING:</p>			
2. Critical	<p>Does the CH reconcile all transactions in CARE within three (3) business days of end of billing cycle?</p> <p>FINDING:</p>			

3.	Does the CH follow the appropriate procedures for disputing transactions? FINDING:			
4.	Has the BO acted on behalf of the CH during the review period? FINDING:			
5.	Does the CH use the reallocation feature in CARE properly? FINDING:			
	D. MISCELLANEOUS REQUIREMENTS	YES	NO	N/A
1. Critical	Has the CH complied with the installation and/or directorate policy on property accountability? Are items with a manufacturer's serial number accounted for? FINDING:			
2. Critical	Has the CH failed to notify the BO and A/OPC of any lost, stolen, or compromised purchase cards within 5 calendar days of occurrence? FINDING:			
3.	Is there a separation of duties between the CH, BO, and RM? (Note: A single individual cannot buy, receive, and approve/certify funds availability for purchases.) FINDING:			

GOVERNMENT PURCHASE CARD ACCOUNT REVIEW RATING STANDARDS

EXCELLENT

- CH has properly justified purchases of office products from other than Paper Clips, Department of the Army Blanket Purchase Agreements (BPAs), and/or DoD EMALL.
- Repetitive purchases are justified with backup documentation.
- CH maintains C.A.R.E. and file documentation with detailed information.
- CH reconciles all transactions in C.A.R.E. consistently.
- The BO has not approved on behalf of the CH unless TDY or on leave.
- All bullets in "Satisfactory" were met or exceeded.
- All purchases have invoices and receiving reports.
- All required training (refresher/ethics) is current.

SATISFACTORY

- CH consistently purchases office products from Paper Clips, DA BPAs, and/or DoD EMALL.
- CH has made no split purchases.
- CH is maintaining the transaction register with only minor errors.
- CH's receipts and supporting documents are forwarded to BO within 3 days after cycle end.

- There are no instances of someone other than the BO/Alt BO instructing cardholder to make purchases.
- There are no instances of prohibited purchases, e.g., see B. 8.
- Refresher training has been scheduled.
- CHs are attempting to reconcile transactions in C.A.R.E.
- BO has not approved transactions more than twice on behalf of the cardholder.
- CHs are currently within the BO's supervisory chain.
- Majority of purchases have invoices and receiving reports.
- 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 CH was unaware of second need at the time of the original purchase.)
- CH file lacks documentation.
- Unexcused late approvals, 5 days or more on 2 occasions
- CH has consistently made unauthorized purchases without obtaining BO's approval/signature authorizing such purchases
- C.A.R.E. transaction log has insufficient information entered.
- Refresher or ethics training is overdue.
- There are some invoices and receiving reports.
- One deficient critical element.

UNSATISFACTORY (IF ANY ONE OF THE FOLLOWING APPLY)

- Evidence indicates the CH permitted others to use his/card for purchases.
- Clear evidence of knowingly splitting purchases to circumvent Federal laws.
- Instances of unauthorized purchases, e.g., telephone service, or purchases for personal gain.
- CH habitually purchases office products from other than Paper Clips, DA BPAs, and/or DoD EMALL.
- Unexcused late approval over 10 days or 3 or more occasions over 5 days.
- Evidence of fraud.
- CH does not know how to approve transactions.
- CH never notified A/OPC of any lost, stolen, or compromised cards.
- No invoices or receiving reports are present.
- 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 re-inspected 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.