

## IMPAC CREDIT CARD REVIEW

The following IMPAC credit card review checklist may be used as a "self-check" for OIP purposes. This OIP checklist is designed for self-checking, but based on resource restrictions, the Directorate of Contracting Office (DOC) will not perform inspections in conjunction with your organizational OIP. It is feasible, however, to incorporate any results of an annual review performed by the DOC as a part of your organizational OIP.

Proponent For Inspection: DOC Point of Contact: \_\_\_\_\_  
 Unit Inspected: \_\_\_\_\_ Date of Inspection: \_\_\_\_\_  
 Unit Representative: \_\_\_\_\_ Unit Phone No.: \_\_\_\_\_  
 Inspector's Name: \_\_\_\_\_ Inspector's Phone No.: \_\_\_\_\_  
 Unit Overall Rating: T P U

REFERENCES: a. Federal Acquisition Regulation (FAR), Sep 01 (including FAC 09); b. DoD Concept of Operations, 31 July 2002  
 c. Army Standing Operating Procedure for the Government Purchase Card, 1 Oct 2002  
 d. FLW IMPAC Policy, May 2002

STANDARDS: "T"= 90% success rate of evaluated tasks with no failed critical tasks. "P"= 70% success rate of evaluated tasks with no failed critical tasks. "U"= less than 70% success rate of evaluated tasks or one failed critical task.

INSPECTION CRITERIA	LEVEL	GO	NO GO	REMARKS
1. <b>CRITICAL</b> Does the organization have a current bulk-funding document issued by the Directorate of Resource Management? (FLW IMPAC Policy, Sec A)	ALL			
2. <b>CRITICAL</b> Has the organization prepared "Internal Control Procedures"? (FLW IMPAC Policy, Sec G)	ALL			
3. <b>CRITICAL</b> Separation of Duties. Is the Cardholder or the Billing Official a Property Book Officer? (FLW IMPAC Policy, Sec A)	ALL			
4. Is a Cardholder who is also a Hand Receipt Holder making official purchases for himself? If yes, has the appropriate waiver process been accomplished? (FLW IMPAC Policy, Sec A )	ALL			
5. Are files/records maintained in an organized manner for ease in tracking billings with purchases? (FLW IMPAC Policy, Sec G)	ALL			
6. <b>CRITICAL</b> Have the Billing Official and Cardholders received Mandatory Initial and Refresher Training? (FLW IMPAC Policy, Sec A)	ALL			
7. Have the Billing Official and Cardholders taken the "On-Line Procurement Ethics Training"? (FLW IMPAC Policy, Sec A )	ALL			
8. Has the Billing Official verified that all Cardholders have followed established procedures and processed appropriate paperwork through the Property Book Officer for Non-Expendable Items? (FLW IMPAC Policy, Sec G)	ALL			
9. Does the Billing Official have an Alternate Billing Official? (FLW IMPAC Policy, Sec A)	ALL			
10. Is the Billing Official a subordinate of a Cardholder? (FLW IMPAC Policy, Sec A)	ALL			
11. Do the Billing Official and Cardholders process statements/invoice within the five (5) day timeframe? (FLW IMPAC Policy, Sec G)	ALL			
<b>BILLING OFFICIAL</b>				
1. Does the Billing Official have a Letter of Appointment which designates him/her as a Billing Official? (FLW IMPAC Policy, Sec A)	ALL			
2. Has the Billing Official prepared a Letter of Instruction for each Cardholder? (FLW IMPAC Policy, Sec G)	ALL			
3. Does the Billing Official review each of his Cardholders' statements each month? (FLW IMPAC Policy, Sec G)	ALL			
4. Does the Billing Official promptly notify the A/OPC when the Cardholder departs, retires, or otherwise no longer needs a card? (FLW IMPAC Policy, Sec G)	ALL			
5. Has the Billing Official notified the A/OPC of any lost/stolen cards within five (5) business days of the loss/theft? (FLW IMPAC Policy, Sec G)	ALL			
6. <b>CRITICAL</b> Has the Billing Official notified the A/OPC of any Cardholder account procedure violations discovered? (FLW IMPAC Policy, Sec G)	ALL			

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7. Does the Billing Official coordinate with Resource Management to establish initial funding for new Cardholder accounts? (FLW IMPAC Policy, Sec A )	ALL			
8. Does the Billing Official maintain original supporting documentation for closed Cardholder accounts? (FLW IMPAC Policy, Sec G)	ALL			
9. Has the Billing Official been formally appointed as a Certifying Officer? (FLW IMPAC Policy, Sec A)	ALL			
10. Did the Billing Official comply with procedures covering deployment of Cardholders? (FLW IMPAC Policy, Sec G)	ALL			
11. <b>CRITICAL</b> Has an adequate Cardholder/Billing Official ratio been maintained? (FLW IMPAC Policy, Sec A)	ALL			
12. Does each Cardholder have a continuing need for the Government Purchase Card? (Used at least 5 times in the past 6 month period) (FLW IMPAC Policy, Sec G)	ALL			
13. Does the Billing Official ensure Cardholders are properly utilizing the electronic transaction log? (FLW IMPAC Policy, Sec G)	ALL			
<b>CARDHOLDER</b>				
1. Does the Cardholder have a letter delegating specified procurement authority from the Chief of the Contracting Office or his authorized representative? (FLW IMPAC Policy, Sec A)	ALL			
2. Does the Cardholder know and comply with his monthly spending limits? (FLW IMPAC Policy, Sec C)	ALL			
3. Are all purchases entered in the CARE Electronic Transaction Log? (FLW IMPAC Policy, Sec C)	ALL			
4. Are the Cardholders' monthly spending limits justified by his buying activity? (FLW IMPAC Policy, Sec C)	ALL			
5. Are all MAT Codes assigned to Cardholders accounts reflective of the organization's needs? (FLW IMPAC Policy, Sec C)	ALL			
6. <b>CRITICAL</b> Were any unauthorized purchases made by the Cardholder? (Section C of IMPAC Policy "ABSOLUTE RESTRICTIONS" AND "OTHER RESTRICTIONS".) If answer is yes, describe in "Comments" at the end of this review. (FLW IMPAC Policy, Sec C)	ALL			
7. <b>CRITICAL</b> Did the Cardholder allow his/her card or account number to be used by other individuals? (FLW IMPAC Policy, Sec C)	ALL			
8. Did the Cardholder comply with requirements to purchase items from Mandatory Sources? (FLW IMPAC Policy, Sec C)	ALL			
9. Was the Confirm and Pay System utilized? (FLW IMPAC Policy, Sec C)	ALL			
10. Does the Cardholder maintain supporting documentation for each transaction? (This should include initiating document, sales ship/charge slip, delivery ticket, and invoice) (FLW IMPAC Policy, Sec C)	ALL			
11. Does the Cardholder follow procedures for disputing transactions? (FLW IMPAC Policy, Sec C)	ALL			
REMARKS AND FINAL COMMENTS:				