



DEPARTMENT OF DEFENSE

## GOVERNMENT PURCHASE CARD (GPC) REVIEW

### CHECKLIST AND CERTIFICATION

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**RETENTION REQUIREMENTS:** A minimum of six years and three months from the date of the review or corrective action report date.

The Department of Defense Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs mandates a review of each Managing Account be conducted at a minimum annually, to include a statistically significant random sampling of associated card transactions. The intent of these reviews is to ensure compliance with GPC program policy/guidance and other applicable government regulations, policies, and procedures; and to identify any GPC misuse, fraud, waste, and abuse. This checklist is designed to help reviewers perform the required review; it encompasses DoD "best practices" and its use is not mandatory. This checklist does not include Agency or Service Specific Policy or Guidance; each Service or Independent DoD Agency is encouraged to tailor the checklist to include any Service/Agency-unique requirements.

It may be necessary to complete one check list for each Cardholder associated with the Managing Account. Place a copy in each Cardholder's file.

**NOTE:** DoD Best Practice for Statistically Significant Random Sample Size: The review of 6% of the transactions constitutes a statistically-based confidence level of 95% with a 2% confidence interval. Use of the Purchase Card On-line System (PCOLS) Data Mining Application to facilitate and document your review is encouraged. Once it has been determined which transactions will be reviewed, ask the A/BO to initiate a DM Case for each; use that information as the basis of your file review and to document your results.

- A/OPC High-Risk DM Transaction should be included—generally these account for ~1% of the transactions.
  - DM flags ~4% of transactions Department-wide for review (3% for cause, 1% random). ~25% of these flagged transactions are sent to A/OPC for “High-Risk” independent review.
  - Each Service/Agency’s actual flagged transaction rate may vary; please verify each review.
- Select additional transactions to obtain the 6%.
  - Reviews should include at least 1 transaction from each Cardholder for the period covered by the review.
  - Contact your Service/Agency Internal Review Office if you need additional guidance on the number of transactions to review.

**RECOMMENDATION TO A/OPC FOR ANNUAL REVIEW PREPARATION:** Review all PCOLS flagged transactions/dispositions. Run a Transaction Detail report from the card issuing bank's Electronic Access System (EAS) for the period covered by the review.

## PART 1: ACCOUNT INFORMATION

ACTIVITY NAME:	
LOCATION OF ACTIVITY:	
PERIOD COVERED:	
DATE OF REVIEW:	
REVIEWED BY:	
MANAGING ACCOUNT NUMBER (LAST FOUR DIGITS):	
APPROVING/BILLING OFFICIAL (A/BO) NAME (AS IT APPEARS ON THE STATEMENT):	
APPROVING/BILLING OFFICIAL'S (A/BO) SUPERVISOR NAME:	
ALTERNATE APPROVING/BILLING OFFICIAL (A/BO) NAME:	
ALTERNATE APPROVING /BILLING OFFICIAL (A/BO) SUPERVISOR NAME:	
CARDHOLDER ACCOUNT NUMBER (LAST FOUR DIGITS):	
CARDHOLDER NAME (AS IT APPEARS ON THE CARDHOLDERS STATEMENT):	
CARDHOLDER'S SUPERVISOR NAME:	
CARDHOLDER'S SINGLE PURCHASE LIMIT:	
CARDHOLDER'S MONTHLY PURCHASE LIMIT:	
NUMBER OF TRANSACTIONS REVIEWED:	

## PART 2: CHECK LIST

**NOTE:** If "No" or "INCORRECT" is checked, additional action is required.

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>A</b>	<b>Appointment and Account Issuance and Maintenance Requirements</b>				
1	The A/BO has a copy of their Appointment Letter and DD 577 on file. Ensure it is current.				
2	The Alternate A/BO(s) have a copy of their Appointment Letter(s) and DD 577(s) on file. Ensure they are current.				
3	The A/BO(s) have a copy of their Cardholders' Delegation of Authority Letter(s) on file. Ensure they are current.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
4	The Cardholder(s) have copies of their Delegation of Authority letters and DD Form 577s on file? Ensure they are current.				
5	The Accounts are PCOLS enabled? Use the PCOLS Account Status Report for a summary of this information.				
6	The A/BO responds to PCOLS Data Mining (DM) e-mail inquiries within the PCOLS manual 8.2 Pending Case Notification Schedule (within 10 business days). Use the PCOLS Program Management Report - Report Card Section – Program Health Section - Control 5.2 (A/BO Response Rate) for a summary of this information.				
7	The A/BO has 7 or fewer open Cardholder accounts. (CLARIFICATION: This is number of accounts, not number of individual Cardholders) Use the PCOLS Program Management Report - Report Card Section – Program Health Section – Span of Control Policy Exceptions: Cardholders to A/BO (>7:1) for a summary of this information.				
8	The Cardholder maintains adequate physical security of the GPC card/Account Number/Convenience Checks.				
9	The Cardholder did not have their GPC card/Convenience Checks lost or stolen or their Account Number compromised. If no, complete 9a - 9d.				
	9a. The Cardholder immediately contacted the card issuing bank regarding the lost or stolen GPC card/Convenience Checks or compromise of the account number.				
	9b. The Cardholder immediately notified the A/OPC and A/BO (and Certifying Officer) regarding the lost/stolen GPC card, convenience checks or compromise of the account number.				
	9c. If the Cardholder's GPC card/Convenience Checks were lost or stolen or the account number compromised more than once, appropriate corrective action was taken or a reasonable explanation was provided.				
	9d. The Cardholder ensured that any charges related to the lost or stolen card, or compromised account number were properly disputed with the card issuing bank. <i>Note: Convenience checks do not have dispute rights.</i>				
10	The A/BO, Alternate A/BO(s), and Cardholder(s) completed all required training (e.g., DAU and Service/Agency GPC, Certifying Officer Legislative Training) prior to Appointment/Delegation of Authority. Use the PCOLS Training Due Report for a summary of this information.				
11	The A/BO, Alternate A/BO(s), and Cardholder(s) completed Annual Ethics training.				
12	The A/BO, Alternate A/BO(s), and Cardholder(s) completed DoD GPC Refresher Training every two years. Use the PCOLS Training Due Report for this info.				
13	There is a duly appointed Alternate A/BO (or Certifying Officer) for the account. Use the PCOLS Approving/Billing Official Report for this information.				
14	The Account has sufficient use to justify keeping the account open.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>B</b>	<b>GPC Usage Requirements</b>				
1	The Cardholder(s) have only one delegated authority. If it is a "single use" account indicate type by checking below. If it is a "multi use" account, check all that apply. Use the PCOLS Purchase Card Report for to identify the accounts designated for specific uses.				
	o Micro Purchases (Card/Cardless):				
	o Micro Purchases (Convenience Checks):				
	o Ordering Officer Purchases:				
	o Contract Payments:				
	o Document and Automation Production Services (DAPS) Printing:				
	o TRAINING PAYMENTS ON SF182s (Not To Exceed \$25,000 ):				
2	Cardholders with more than one delegated authority have separate accounts and clear and complete delegations for each authority. While not a requirement, separate accounts for each account use ensures automated controls (e.g., spending limits, MCCs) are appropriately enabled.				
3	The Cardholder has not exceeded their single purchase limit over the past year. If they have, note how many times. Reports are available from the Card Issuing Bank to provide the data.				
4	The Cardholder has not exceeded their monthly purchase limit over the past year. If they have, note how many times. Reports are available from the Card Issuing Bank to provide the data.				
5	Based on the review, the Cardholder is the only individual who used the GPC card, account number or signed a convenience check to process transactions or payments.				
6	There is adequate documentation demonstrating that Requirements were provided by someone other than the Cardholder.				
7	The cardholder checked EPLS/SAMS to determine the merchant/vendor was not debarred or suspended from doing business with the federal government. <a href="https://www.epls.gov/">https://www.epls.gov/</a>				
8	There were no purchases that required the Cardholder to sign a document agreeing to terms and conditions.				
9	There were no purchases requiring detailed technical specifications or inspections.				
10	There were no transactions reflecting use of third party payment services such as Pay Pal, etc.				
11	The GPC was not used to pay for any unauthorized commitment.				
12	There is adequate documentation demonstrating the Cardholder made reasonable efforts to purchase from mandatory sources of supplies or services prior to ordering on the open market. (See FAR Part 8)				
13	If the Cardholder used other than the mandatory source, the decision was clearly documented as required.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
14	There is no evidence of 'automatic' charges by merchants.				
15	The Cardholder did not pay any U.S. State Taxes. <i>Note: Cardholder's should check the GSA website: &lt;<a href="https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state-response-letter">https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state-response-letter</a>&gt; to verify if the merchant/vendor in the state they are purchasing from is tax exempt. See DPAP FAQs at <a href="http://www.acq.osd.mil/dpap/pdi/pc/index.html">http://www.acq.osd.mil/dpap/pdi/pc/index.html</a> for more information.</i>				
16	The Cardholder did not pay any "checkout fees". <i>Note: Merchants can offer a discount for cash and check purchases; however, they cannot charge a fee for use of a GPC. VISA and MasterCard rules do not allow merchants, vendors, contractors, etc. to charge Cardholders a checkout fee for using their cards, mirroring laws in 10 U.S. states. See DPAP FAQs at <a href="http://www.acq.osd.mil/dpap/pdi/pc/index.html">http://www.acq.osd.mil/dpap/pdi/pc/index.html</a> for more information.</i>				
17	The Cardholder contacted the card issuing bank about any transaction they suspect are fraudulent (e.g., charges from unidentified merchants). <i>Note: The Bank is responsible for fraud investigations; if fraud is suspected, Cardholders should not investigate on their own. However, the Cardholder should contact the merchant/vendor to resolve unrecognized/inappropriate charges (e.g., charges from a merchant/vendor they recognize on a date for an amount they don't recall) to resolve the charge.</i>				
18	There were no purchases from superiors, co-workers, military personnel or family members.				
19	The Cardholder did not receive cash advances.				
20	No back orders were permitted. All goods and services purchased were available for delivery and invoicing within 30 days of order.				
21	The Cardholder did not make advanced payments, except for authorized subscriptions.				
22	There were no travel related purchases. (This includes no lodging, metro fare, taxi service, etc.)				
23	There were no transactions for vehicle rental, lease or repairs expenses. Generally, vehicle related expenses should be charged on the Fleet Card assigned to the vehicle. Consult your Procurement, Legal and/or Comptroller Office for local guidance for Government owned vehicles.				
24	There were no purchases of fuel, gasoline, diesel, oil, etc.				
25	There were no transactions for repairs to General Service Administration vehicles.				
26	There were no food purchases (e.g., from Caterers, restaurants, bars).				
27	There were no purchases for telephone services (excluding purchase of cell phones and service under an existing Government contract arrangement signed by a warranted contracting officer).				
28	There were no transactions for rental or lease of land or buildings beyond 30 days without proper approvals.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
29	There were no purchases for professional services for medical, legal, design/engineering or consulting services.				
30	There were no purchases of construction exceeding \$2,000.				
31	There were no purchases of services under the Service Contract Act above \$2,500 without the support of a contract.				
32	There were no purchases of supplies that contain hazardous substances or hazardous waste clean-up and disposal. If there were, ensure appropriate approvals were granted.				
33	There were no purchases of membership in organizations including charitable and social organizations.				
34	There were no purchases for personal services.				
35	There were no purchases for entertainment, amusement and recreational services.				
36	There were no purchases of firearms, ammunition, other weapons or explosives.				
37	There were no purchases of pesticides or for pesticide application.				
38	There were no purchases of printing service from commercial sources.				
39	There were no purchases of bottled water. If there were, ensure appropriate approvals were granted.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>C</b>	<b>Documentation Requirements</b>				
1	The Cardholder completed a Purchase Log. If the account is enabled for electronic certification and payment, the log should be completed in the approved electronic system (e.g., Card Issuing Bank EAS or Approved ERP).				
2	At a minimum, the Purchase Log included the following fields: Date the item/service was ordered, Name of the requestor, Description of the item/service or general commodity code (e.g. office supplies), Merchant's name, Total dollar value of the transaction, Name of the recipient of the item/service, and the Date received.				
3	There is evidence the purchases were recorded in the Purchase Log at the time of order.				
4	The Purchase Log item/service description for each transaction sufficiently describes what was purchased (i.e., any reader would understand what they bought.)				
5	Contract payments are properly documented as contract payments in the Purchase Log.				
6	Adequate documentation exists demonstrating that prices were determined fair and reasonable for each transaction.				
7	Detailed receipts/invoices were provided for each transaction.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
8	Proof of delivery, inspection and/or completion of performance is available for each transaction.				
	8a. If "Accountable Property" is purchased, independent acceptance was documented/confirmed by someone other than the Cardholder.				
	8b. For micro purchases, there is evidence the Cardholder provided the Accountable Property Officer with a list of accountable property purchased.				
	8c. Payment Cardholders with contracts containing Government-Furnished Property (GFP) have documented notification to the COR to notify the appropriate Property Book Office and the contractor to capture the GFP in WAWF for receipt by the contractor in WAWF.				
9	The Cardholder disputed unauthorized charges with the commercial bank provider within 60 calendar days from the date of the billing statement.				
10	There is evidence the Cardholder tracked all disputed charges to resolution.				
11	Non EDI account: The Cardholder statements are signed and dated by the Cardholder.				
12	NON EDI account: The Cardholder's statements were signed and dated by the A/BO on the 'Reviewed by' line of the Cardholder's statement.				
13	The Cardholder provided the A/BO with supportive documentation for each transaction.				
14	Original records have been retained by the A/BO for a period of 6 years 3 months (or 10 years if Foreign Military Sales) after final payment.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>D</b>	<b>Processing Requirements</b>				
1	The A/BO (or Certifying Officer) approved/signed their certification statements (invoices) within 5 business days of cycle end. If not, note the number of months/cycles they were late.				
2	There are no previous balances due on the A/BO's statement, suggesting invoices were submitted to the payment office in a timely manner--eliminating/minimizing prompt payment interest. Reports are available from the Card Issuing Bank to provide the data.				
3	All transactions were matched with the correct Purchase Log entry.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>E</b>	<b>Financial Requirements</b>				
1	The Cardholder's 30-day and single purchase limits appear to be appropriate for spending volume over the past 6 months. <i>Note: Ensure compliance with any Service/Agency specific periodicity requirements and update this field accordingly. A Historical Use Report is available from the Card Issuing Bank.</i>				
2	The Office 30-day limit appears to be appropriate considering the past 6 months spending volume. <i>Note: Ensure compliance with any Service/Agency specific periodicity requirements and update this field accordingly. A Historical Use Report is available from the Card Issuing Bank.</i>				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>F</b>	<b>Convenience Check Writer Requirements</b>				
1	The account is strictly a convenience check account. The DoD Charge Card Guidebook requires that a discrete account be set up to issue convenience checks; convenience check, foreign draft, and normal GPC accounts may be issued under a single managing account but must not be commingled.				
2	There were no transactions exceeding \$3,000.				
3	There were no checks written repetitively to the same vendor.				
4	The Purchase Log entries include the check service fee.				
5	The required 1099 tax reporting was completed for each transaction in the DFAS System.				
6	There is evidence clearly stating the vendor does not accept the GPC as payment.				
7	There is evidence an attempt was made to find a vendor that accepts the GPC as payment.				
8	There is a funding document certifying funds for each transaction.				
9	There is evidence that no services were received or no items were delivered prior to the check writer providing written authority to commence service or delivery of item(s).				
10	No checks were issued for payment against a contract.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>G</b>	<b>GPC Accounts Used to Place Orders by a Designated Ordering Officer</b>				
1	The Cardholder's GPC Delegation of the Authority Letter clearly states their delegation and the authorities/limitations associated with placing orders.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
2	The Cardholder's GPC Delegation of Authority Letter specifies the Cardholder is an Appointed Ordering Officer and a copy of the Appointment/Delegation Letter is attached to the Delegation of Authority Letter. Additionally, the limits specified in the Cardholder's Delegation of Authority Letter are commensurate with the limits established in their Ordering Officer Appointment/Delegation letter.				
3	There are adequate controls in place to ensure the Cardholder is only placing orders against contracts under which they have been authorized as an Ordering Officers. To reduce risk of contract <b>misuse</b> it is prudent to have a listing of Contract Numbers, Name of the Contractors, authorized users and any order limitations (e.g., ceilings) by contract number.				
4	If certification for payment was made without proof of delivery and inspection (i.e., the vendor shipped the item and processed the invoice but the item has not yet been received), the certifying officer has a suspense system to ensure proof of receipt will be obtained within 45 days of invoice.				
5	If proof of delivery and inspection was not obtained within 45 days of original invoice, the transaction was disputed within 60 days.				
6	WAWF was utilized to create and accept all receiving reports.				
7	The Contracting Officer responsible for the Delivery Order Contract provided a copy of their periodic Ordering Officer Performance Review to the A/OPC and A/BO. <i>Note: The Contracting Officer's review ensures the Ordering Officer is complying with all laws, regulations and policies governing the orders placed by the Ordering Officer; and the reviews are part of the Cardholder's GPC files.</i>				
8	The Cardholder provided the Contracting Office with purchase information to report in the FEDERAL PROCUREMENT DATA SYSTEM (FPDS).				
9	The Cardholder provides the Contracting Office with purchase information to report in Electronic Document Access (EDA).				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>H</b>	<b>Contract Payment Requirements</b>				
1	The Cardholder's Delegation of the Authority Letter clearly states their delegation and the authorities/limitations associated with making contract payments.				
2	There are adequate controls in place to ensure the Cardholder is only making payments against contracts they have been specifically authorized to make payment against. To reduce risk of fraudulent payments it is prudent to have a listing of Contract Numbers, Name of the Contractors, and the Not to Exceed (NTE) amount of a single payment to the contractor the Cardholder is authorized to process with the GPC.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
3	The Cardholder did not make payment against any contract not listed in their Delegation of Authority Letter.				
4	The Cardholder has access to the contract terms and conditions (including contract Amendments/Modifications) related to contract payment.				
5	The Cardholder ensures all requirements to process payments on the contract are met (e.g., contractor invoice, Contracting Officer Representative (COR) approval, etc.) as required by the contract payment terms and conditions.				
6	The Cardholder reviews contractor invoices to ensure they are accurate (e.g., charge against line items, totals, etc.).				
7	The Cardholder processes payments within the required contract payment timeframe(s).				
8	The Cardholder did not incur any prompt pay interest as a result of late payment processing.				
9	The Cardholder has not overpaid a contract.				
10	WAWF was utilized to create and accept all receiving reports.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>I</b>	<b>Payments to Document and Automation Production Services (DAPS) Printing Payments or Other Government Entities</b>				
1	The Cardholder's Delegation of Authority Letter clearly states their delegation and the authority/limitations associated with placing orders and making payments to DAPS.				
2	The Cardholder used this account only to place orders and make payments to DAPS.				
3	There is a copy of the printing requirement on file.				
4	There is no evidence that the Cardholder paid for printing after the fact; GPC use for ratification of unauthorized commitments is prohibited.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
<b>J</b>	<b>Training Payments on SF 182 (or revised version) - Not to Exceed \$25,000</b>				
1	The Cardholder's Delegation of the Authority Letter clearly states their delegation and the authorities/limitations associated with making payments against approved SF-182s.				
2	The Cardholder processes payments only for official training of Military or Government personnel on <b>approved</b> SF 182; verify that all signatures required to approve the training were received.				

SECTION	DESCRIPTION	YES OR CORRECT	NO OR INCORRECT	NOT EVAL OR N/A	NOTES
3	There is no evidence the Cardholder paid for training after the fact. GPC use for ratification of unauthorized commitments is prohibited.				
4	There are no payments for contractor personnel training.				
5	The SF-182, or other documentation containing personally identifying information, is retained in a locked cabinet to ensure that personal information (e.g., SSN) on the forms is protected.				
6	There are certificates of completion (or similar) documents on file demonstrating that the individual(s) listed on the training form(s) successfully completed the training.				
7	<p>There are no training payments processed for Training that specified "unique" Government requirements.</p> <p><i>Note: SF 182 (or revised version) is for off-the-shelf commercial training only, (e.g., college courses, commercial training, etc.)</i></p> <ul style="list-style-type: none"> <li>○ <i>Purchases that require the Cardholder to sign a document agreeing to terms and conditions are prohibited.</i></li> <li>○ <i>When the Government requires control in part or for all the training materials (e.g., who can attend the training; date; location; time, etc.) any requirements outside of the course/training event shall be processed through the contracting office for award--not on an SF-182.</i></li> <li>○ <i>The SF 182 (or revised version) shall not be modified to add Government requirements.</i></li> <li>○ <i>The SF 182 (or revised version) shall not have attachments to add Government requirements to the training.</i></li> </ul>				

**NOTE:** Use this section to document any best practices or highlights noted during the review. Additionally, note any findings or corrective actions noted prior to the review and the corrective action taken.

### PART 3: SUMMARY OF FINDINGS

<b>LEVEL-4 AGENCY /ORGANIZATION PROGRAM COORDINATOR:</b>	
<b>TOTAL NUMBER OF CARDHOLDER RECORDS REVIEWED:</b>	
<b>TOTAL NUMBER OF CARDHOLDERS:</b>	
<b>PERCENTAGE OF TOTAL CARDHOLDERS REVIEWED:</b>	
<b>DOES THIS ACCOUNT NEED TO BE REEVALUATED PRIOR TO THE NEXT ANNUAL AUDIT?</b>	Yes or No
<b>SUMMARY OF FINDINGS:</b>	See Attached Summary Letter
<b>SUMMARY LETTER ISSUED THROUGH THE A/BO'S SUPERVISOR TO THE A/BO</b>	Yes or No

**NOTE:** The term Approving/Billing Official (A/BO) includes the Certifying Officer if that individual is not the A/BO.

### PART 4: REVIEWER CERTIFICATION

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**REVIEWER (PRINT NAME)**

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**REVIEWER (SIGNATURE)**

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**REVIEWER TITLE**

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**DATE**