

CHAPTER 23

ANNEX 2

APPROVING OFFICIAL (AO) AND CERTIFYING OFFICIAL MONTHLY REVIEW CHECKLIST

This checklist is for Approving Official and Certifying Official use in completing the cardholder billing statement reconciliation, receipt and acceptance, and dispute procedures prior to certification. The checklist is intended as a reference tool for use in examining the cardholder’s purchase card statement received from the card-issuing bank.

Account Number: _____ Account Type: _____

Approving Official Name and Date: _____

Billing Statement Date: _____

<u>Review Steps</u>	<u>Date Completed</u>
1. Obtain the cardholder statement, supporting documentation, and certification from the cardholder.	
2. Review purchases for each cardholder to determine whether all transactions were authorized government purchases in accordance with the FAR, DFARS, and all other government agency policy and procedures as applicable.	
3. Reconcile supporting documentation with details on the billing statement. Also, review for adequacy the purchase log entries for those transactions.	
4. Resolve any questionable purchases with the cardholder and, if necessary, advise the cardholder to dispute transactions with the card-issuing bank. Annotate disputed transactions on the billing statement.	
5. Review past transactions that were certified for payment without proof of receipt and acceptance to confirm acceptance and receipt with the cardholder. If receipt cannot be confirmed, then direct the cardholder to dispute the transaction.	
6. Annotate suspected cases of improper, abusive, or questionable purchases on the billing statement and report such matters to the Agency/Organization Program Coordinator so the transaction can be disputed or investigated as appropriate, and in cases of suspected fraud report the matter to the appropriate investigative office.	
7. In the case of suspected fraud by government personnel (e.g. cardholder/ receiver) document the suspected fraud and notify the appropriate investigative office and the Agency/Organization Program Coordinator so the transaction(s) can be investigated.	
8. Retain a copy of the billing statement and originals of supporting documentation (e.g., approvals, receipts, logs, invoices, and delivery orders).	
9. Sign or execute electronically the AO and certifying officer certification statements, and forward the certified statements to the payment office.	