

**ARMY NAF GOVERNMENT PURCHASE CARD PROGRAM  
BILLING OFFICIAL ACCOUNT REVIEW CHECKLIST**

BO Name: \_\_\_\_\_ Rating: \_\_\_\_\_

BO Account No: \_\_\_\_\_ BO Company No.: \_\_\_\_\_

Installation: \_\_\_\_\_

Date of Review: \_\_\_\_\_

Period of Review: \_\_\_\_\_

	<b>A. DOCUMENTATION REQUIREMENTS</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
1. <b>Critical</b>	Does the BO have a copy of Army NAF GPC SOP and readily available? <b>COMMENTS:</b>			
2. <b>Critical</b>	Does the BO have a copy of his/her training documentation (DAU Initial/Refresher Training)?  Is the training current? <b>COMMENTS:</b>			
3. <b>Critical</b>	Has the BO taken or attended ethics training in the last year? <b>COMMENTS:</b>			
4. <b>Critical</b>	Does the BO have a signed copy of his/her Appointment Letter designating him/her as a BO? And, is it current? <b>COMMENTS:</b>			
5. <b>Critical</b>	Does BO have signed copy of Appointment Letter and training documentation for all cardholders and alternate billing officials? <b>COMMENTS:</b>			

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	<b>B. PROCEDURES</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
1. <b>Critical</b>	Does the BO review each cardholder monthly transactions and supporting documentation prior to certifying the billing statement? <b>COMMENTS:</b>			
2. <b>Critical</b>	Does the BO review, approve, and certify the electronic billing statement within five (5) days of receipt? <b>COMMENTS:</b>			
3. <b>Critical</b>	Has the billing statement been delinquent 2 or more times during the review period? <b>COMMENTS:</b>			
4.	Does the BO promptly notify the APC when a cardholder departs, retires, or otherwise no longer needing a card? <b>COMMENTS</b>			
5. <b>Critical</b>	Has the BO notified the APC of any discovered cardholder/check-writer account procedure violations? <b>COMMENTS:</b>			

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	<b>B. PROCEDURES - Continued</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
6. <b>Critical</b>	Has the BO notified the APC of any lost/stolen cards within five business days of the loss/theft? <b>COMMENTS:</b>			
7. <b>Critical</b>	Does the BO coordinate with Property Book Office to verify that all purchased accountable property has been properly documented? <b>COMMENTS:</b>			
8.	BO coordinates GPC dollar limits with the APC and FM on cardholder accounts? <b>COMMENTS:</b>			
9. <b>Critical</b>	Does the BO coordinate with the FM and APC to establish funding for all cardholders? <b>COMMENTS:</b>			
10.	Does the BO maintain original supporting documentation for closed cardholder/check writer accounts? <b>COMMENTS:</b>			

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	<b>B. PROCEDURES - <i>Continued</i></b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
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? <b>COMMENTS:</b>			
	<b>C. MISCELLANEOUS REQUIREMENTS</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
1.	Number of cardholders under this BO reviewed as part of this annual review? <b>COMMENTS:</b>			
2. <b>Critical</b>	Does the BO ensure that cardholders maintain the electronic purchase log (Transaction Detail Report)? <b>COMMENTS:</b>			
3.	Is the BO's supervisor a cardholder in any of the BO's accounts? <b>COMMENTS:</b>			
4.	Has the BO notified the APC of any cardholder/check writer account procedures violations discovered? <b>COMMENTS:</b>			
5.	Does the BO know how to act on behalf of the cardholder to reconcile, reallocate and approve posted transactions in Access? <b>COMMENTS:</b>			

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	<b>C. MISCELLANEOUS REQUIREMENTS - <i>Continued</i></b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
6.	Has an adequate cardholder to BO ratio been maintained (7:1)? <b>COMMENTS:</b>			
7. <b>Critical</b>	Is there a trained alternate billing official; designated in the absence of the primary billing official? <b>COMMENTS:</b>			
8.	Does the BO have more than 3 unexcused instances of late certification during the review period? <b>COMMENTS:</b>			
9.	Does the BO approve transactions for cardholder during his/her presents? <b>COMMENTS:</b>			
10.	Does the billing official have his/her own government purchase card? <b>COMMENTS:</b>			

**ADDITIONAL NOTES:**