

**ARMY NAF GOVERNMENT PURCHASE CARD PROGRAM
CONVENIENCE CHECK ACCOUNT REVIEW CHECKLIST**

Check-Writer Name: _____ Rating: _____

Installation: _____ Date of Review: _____

CH Account No.: _____

Period of Review: _____

BO Name: _____

BO Company No.: _____

		YES	NO	N/A
1. Critical	Are all pre-purchase approvals supported by a valid written authorization that describes what is to be purchased and signed by someone with authorized requisitioning authority approval? COMMENTS:			
2.	2. Does the check-writer have a copy of his/her training certificates (both local and DAU)? Is the training current? COMMENTS:			
3. Critical	Does the check-writer have a signed copy of his/her delegation of contracting authority for GPC use on file? COMMENTS:			
4. Critical	Has the check-writer attended ethics training in the last year? COMMENTS:			
5. Critical	Are checks stored in locked containers when not in use? COMMENTS:			

ARMY NAF GOVERNMENT PURCHASE CARD PROGRAM

CONVENIENCE CHECK-WRITER ACCOUNT REVIEW CHECKLIST

		YES	NO	N/A
6. Critical	Has the check-writer split purchases to circumvent the single purchase limit? (Look for repetitive orders during a short time period for the same goods or services.) COMMENTS:			
7.	Have all checks been written for items to be delivered within 15 days? COMMENTS:			
8. Critical	Have all checks been issued for less than \$3,000? COMMENTS:			
9.	Have all checks been written by the checking account holder? COMMENTS:			
10. Critical	Does the check-writer capture all of the necessary 1099 data for reporting to the Internal Revenue Service (IRS) and input monthly? a. Check recipient's legal name (the name by which their taxes are filed) b. Legal mailing address c. Tax identification number (SSN or EIN) d. Check number f. Date the check is written COMMENTS:			

ARMY NAF GOVERNMENT PURCHASE CARD PROGRAM

CONVENIENCE CHECK-WRITER ACCOUNT REVIEW CHECKLIST				
		YES	NO	N/A
11. Critical	Check-writer should not pay any U.S. taxes. Is there any indication that U.S. taxes are being paid for purchases? COMMENTS:			
12.	If stop payment actions were processed against any checks, were any applicable fees deducted from the funds available? COMMENTS:			
13.	Does the check-writer account for checks written but not processed by US Bank when reconciling his/her accounts, to ensure adequate funds are available? COMMENTS:			
14.	Has the check-writer date stamped receipt the monthly Statement of Account? COMMENTS:			
15. Critical	Are check-writer statements and backup documentation retained for 6 years, 3 months after date of final payment? COMMENTS:			
16. Critical	Has the check-writer complied with the installation and/or directorate policy on property accountability? Are items with a manufacturer's serial number accounted for? COMMENTS:			
17. Critical	Has the check-writer failed to notify the BO and APC of any lost, stolen, or compromised checks within 5 calendar days of occurrence? COMMENTS:			

ARMY NAF GOVERNMENT PURCHASE CARD PROGRAM

CONVENIENCE CHECK-WRITER ACCOUNT REVIEW CHECKLIST

		YES	NO	N/A
18. Critical	<p>Checks are 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 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 <p>COMMENTS:</p>			
19.	<p>Is there a separation of duties between the check-writer, BO, FM? (Note: A single individual cannot buy, receive, and approve/certify funds availability for purchases.)</p> <p>COMMENTS:</p>			
20. Critical	<p>Are invoices or receiving reports present for all purchases?</p> <p>COMMENTS:</p>			