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## Appendix D: Department of Defense (DoD) Purchase Card Checklist and Certification Template

**Function:** The function covered by this checklist is the administration of the Government Purchase Card Program.

**Purpose:** The Army GPC Operating Procedures mandates a review of each Billing Official account annually, to include a representative sample of associated card transactions. The purpose 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. The attached checklist below is designed to help reviewers perform the required review. Each activity is encouraged to supplement and tailor their review checklist to include any unique requirements. It may be necessary to complete one check list for each CH associated with the BO account. Place a copy in each CH’s file.

**Instructions:** Answers must be based on the actual testing of key internal controls (e.g., document analysis, direct observation, sampling, simulation, and other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation.

Click here for the Department of Defense (DoD) Purchase Card Policy Office (PCPO) Government Purchase Card (GPC) Review Best Practice Checklist (July 2012).

The checklist is located at: <http://www.acq.osd.mil/dpap/pdi/pc/policy_documents.html>

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