

LAPC Quarterly Review Checklist

The LAPC shall conduct random quarterly reviews of cardholder transactions. The purpose of this review is to ensure that LAPCs perform sufficient management and oversight including a broad look at current cardholder activity (e.g., the past 90 days).

Reviews should be a mix of an overview of transaction information in AXOL (or an AXOL Transaction Detail report) and a physical review of the actual documentation (either the original documents or scanned/faxed copies). Agencies shall set parameters regarding the number of transactions that need physical review.

LAPCs should review 25% of their cardholders each quarter, ensuring review of transactions from 100% of the total accounts the LAPC manages over the course of a year (this requires that the 25% of cardholder accounts reviewed each Quarter vary and be a unique list to total a complete 100% review of cardholder accounts for each LAPC at year-end). The goal is to take a broad look at cardholder activity and a detailed look at specific transactions, including randomly selected transactions and/or questionable transactions.

Using *Exhibit 11* in this guide, the *LAPC Quarterly Review Checklist*, LAPCs shall report the results of their reviews to their APC by the end of the second month following the close of each quarter (See *Exhibit 11*). Agencies may choose to require earlier reporting dates. Agencies may choose to expand the checklist to make it more specific and to add data elements important for management of their purchase card programs. However, no data elements on the *LAPC Quarterly Review Checklist* shall be altered or removed.

If there are signs of misuse/abuse/fraud, the LAPC will coordinate with the AO to conduct an investigation of the transaction and will request transaction documentation from the cardholder. The LAPC shall contact the APC for appropriate guidance with any necessary administrative action (See *Section 9*).

LAPC Quarterly Review Checklist

Completed by: Date:
(LAPC Name)

Submitted to: F/Y Covered:
(APC Name)

Area/ Location:

<input checked="" type="checkbox"/>	Quarter Reviewed:	For the Months of:	Due Date to APC:
	Q1	October – December	February 28
	Q2	January – March	May 31
	Q3	April – June	August 31
	Q4	July – September	November 30

NOTE : LAPCs should review 25% of their cardholders each quarter, ensuring review of 100% of the total accounts the LAPC manages over the course of a year (this requires that the 25% of cardholder accounts reviewed each Quarter vary and be a unique list to total a complete 100% review of cardholder accounts for each LAPC at year-end).

Please supply the following data regarding your review:

	Data Requested	Number #
1.	What was the total number of cardholders at end of Quarter?	
2.	Of the total number of cardholders in #1 above, how many were reviewed? <i>(should be 25% of total # of cardholders)</i>	
3.	Of the total number of cardholders in #1 above, how many are no longer under your managing account/supervision? <i>(if any)</i> <i>In addition, please note:</i> <ul style="list-style-type: none"> LAPCs should confirm that Purchase cards are issued to current USDA employees. If cardholder is no longer a USDA employee, LAPCs should confirm that the account is closed. 	
4.	Of the number of cardholders reviewed in #2 above, how many of them have convenience checks?	
5.	What is the total number of transactions for the Quarter?	

6.	How many total transactions were reviewed in AXOL?	
7.	Of the total transactions reviewed in AXOL in #6 above, how many were convenience check transactions?	
8.	Of all of the transactions reviewed in #6 above, how many included a review of documentation?	
9.	Of the convenience check transactions reviewed in #7 above, how many included a review of documentation?	
10.	What is the total number of convenience check transactions for the Quarter?	

Data elements that must be reported to OMB:		Number #
1.	Number of cases reported to OIG or coordinator for possible card misuse and/or abuse.	
2.	Number of administrative and/or disciplinary actions taken for card misuse.	
3.	Number of administrative and/or disciplinary actions taken for convenience check misuse.	

LAPCs shall review transactions for compliance with acquisition regulations and with direction given in DR 5013-6 and the *Coordinator's Purchase Card Program Guide*, with particular emphasis on the following areas:

Area of Transaction Review	No. of Occurrences <i>(if applicable)</i>	Comments and/or Administrative Action(s) Taken
Improper purchases (examples listed below) <i>(For a more detailed list, see Section 9 of the Coordinator's Purchase Card Program Guide.)</i>		
<ul style="list-style-type: none"> • Split purchases • Unauthorized purchases • Personal use • <i>Other</i> 		
Accountability – for example:		
<ul style="list-style-type: none"> • Complete & timely reconciliation/approval in AXOL • Timely final approval by AO • <i>Other</i> 		

Proper use of Convenience checks – for example:		
<ul style="list-style-type: none"> • Pre-approval over \$2500 • Check is not written to self, for cash, to VISA merchant, or to large business • <i>Other</i> 		
Use of required sources of supply		
<ul style="list-style-type: none"> • <i>Other</i> 		

Additional Findings, Comments, or Recommendations <i>(optional)</i>

With my signature below, I affirm that all information provided on this form is true and accurate.

LAPC Signature

Date