

February 14, 2012

Internal Control Evaluation – Travel Charge Card Program

1. Function

The function covered by this evaluation is the administration/management of the Army's Travel Charge Card Program.

2. Purpose

The purpose of this evaluation is to assist Commanders, Managers and Agency Program Coordinators (APCs) in evaluating the key internal controls outlined below. It is not intended to cover all controls.

3. Instructions

Answers should be based on the actual testing of key internal controls (e. g., document analysis, direct observation, sampling, simulation, other). Answers that indicate deficiencies should be explained and corrective action indicated in supporting documentation. Certification that this evaluation has been conducted should be accomplished on DA Form 11-2 (Internal Control Evaluation Certification).

4. Test Questions

- a. Are APCs fully trained to perform their tasks, to include proficiency in the use of the CiTi Direct Electronic Access System (EAS) and its various reports, in order to effectively manage the program and monitor travel charge card use? (All APCs)
- b. Do the commanders/supervisors ensure that all eligible travelers are issued a travel charge card and are denied use of the CBA for travel expenses? (All APCs)
- c. Does the APC ensure that the travel charge card applications are accurate and complete with appropriate blocks initialed rather than checked? (All APCs)
- d. Does the APC ensure that the Statement of Understanding is accurate and complete, that it is initialed and signed by the cardholder and retained on file? (All APCs)
- e. Are cardholders provided initial training on proper use of the travel charge card at issuance and refresher training at least every three years thereafter? (All APCs)
- f. Does the APC adjust cash/credit limits to meet mission requirements and reduce them to normal limits when the requirement no longer exists? (All APCs)

- g. Does the APC use the EAS exception reports to detect inappropriate/unauthorized ATM cash withdrawals and incidents of non-sufficient funds (NSF) checks? Does the APC notify the cardholder's supervisor, in a timely manner, of suspected inappropriate/unauthorized ATM cash withdrawals and NSF checks, and retain documentation of that notification? (All APCs)
- h. Does the APC use the EAS transaction activity and exception reports to review, on a monthly basis, 10 percent of accounts with activity to detect inappropriate/unauthorized charges? Does the APC notify the cardholder's supervisor of suspected misuse and retain documentation of the notification? (All APCs)
- i. Are procedures in-place and used to ensure that cardholders in/out process with the losing/gaining APC? Does the APC ensure that accounts are canceled for individuals separating or terminating employment with the DoD? (All APCs)
- j. Are commanders/supervisors notifying travelers to turn in all unused tickets and not claim reimbursement for tickets purchased with the centrally billed account? (All APCs)
- k. Is CBA reconciliation being processed IAW with existing policy and in compliance with the provisions of the Prompt Payment Act?
- l. Is the pre-suspension report monitored and action taken to ensure CBA do not suspend?
- m. If a CBA is suspended, is a request for exception requested if necessary?
- n. Is receipt of payment verified in EAS to ensure payments post in a timely manner?
- o. Do commanders/supervisors discharge their responsibilities in accordance with DoD Financial Management Regulation, Volume 9, Chapter 3, paragraph 030103 (Compliance)? (All APCs)

5. Supersession

This evaluation supersedes the checklist issued January 3, 2011.

6. Comments

Help to make this a better tool for evaluating internal controls. Submit comments to ArmyTravelChargeCard@conus.army.mil