

OVERVIEW

FY 2000 Departmental Management Control Assessment – SMARTPAY (CHARGE CARD) PROGRAM

BACKGROUND

You have been selected by the Office of Acquisition and Property Management (PAM) and the Office of Financial Management (PFM) to participate in an automated management control assessment of the Department's SMARTPAY (Charge Card) Program. The sample of Departmental employees selected to participate in this assessment include Cardholders, Agency/Organization Program Coordinators (A/OPC's), Reviewing Officials, Finance Officers staff and Fleet Management staff. This automated assessment approach has been pilot tested for other management control assessments in all bureaus over the last 2 years. It has been found to be an efficient and easy to use assessment alternative.

This assessment questionnaire pertains to FINANCE OFFICE STAFF only. You will be asked to respond to a series of multiple-choice statements about management controls in several areas of the SMARTPAY Program. Your response to the assessment questionnaire should take approximately 1 hour or less to complete. You will also be given an option to provide any narrative comments you wish to offer about your experience with the SMARTPAY Program management controls.

By responding to this questionnaire, you will assist PAM and PFM in performing an initial assessment of the existence and effectiveness of management controls in the SMARTPAY Program, and whether the controls meet the objectives and guidelines prescribed by the Office of Management and Budget (OMB) in Circular A-123, Management Accountability and Control, and Department management control guidance. The results of this assessment will be used to improve management controls in the SMARTPAY Program and to support conclusions in the Department's FY 2000 Annual Management Control Assurance Statement. Therefore, it is important that you take sufficient time to provide accurate and complete responses. All participants will be expected to submit their response to the questionnaire no later than July 31, 2000.

The responses to the assessment questionnaire will be compiled, and diagnostic reports will be produced using an existing software tool designed specifically for the Department's management control program. The results are expected to identify any potential material deficiencies in the controls which will be subject to further review, analysis and validation by PFM and PAM. The summary results of this assessment will be posted on the PFM web-site for your review and inspection by the end of FY 2000.

PAM and PFM want to assure participants that their responses to the assessment questionnaire will be maintained on a confidential basis throughout the assessment process. At the completion of the assessment process, all participant responses will be deleted from the PFM/PAM assessment data base.

ABOUT THE QUESTIONNAIRE

You will be asked to respond to each question by selecting one (1) of six (6) possible multiple choice answers. The six multiple choices for your answer to each question are:

1. Strongly Disagree
2. Disagree
3. Agree
4. Strongly Agree
5. Don't Know; and
6. Not Applicable

Completing the questionnaire can be accomplished by an easy "Point and Click" response. Use your PC

mouse to point and click the answer you select for each question. After you have responded to all of the questions (including any voluntary narrative comments you wish to add), please click on the "Submit" button at the end of the questionnaire to forward your response to PFM.

If you have any questions or concerns regarding this survey, please contact either Pete Horsley (PAM) at (202) 208-3347 or Wayne Howard (PFM) at (202) 208-4701.

Section 1 - Purchase Process

NOTE

Issuance of Charge Card with Purchase Authority

Written policies and procedures covering purchase card use (eligibility, use of card, record keeping, etc.) are in place.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Cardholders report individually billed charges that should have been billed to a centrally billed account when they review their statement.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Finance office reviews identify centrally billed charges that should have been individually billed.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Cardholder Usage

Finance office staff perform reviews of user purchase documentation to verify validity of purchases.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

The Finance office staff routinely select Bank of America statements to review for improper and unauthorized purchases.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Receipt of Transaction Files from Bank of America

An electronic edit is performed on bureau invoices to compare invoice total with detailed transaction total balance.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Payment of Bank of America Invoice

A post payment review is performed on an invoice payment to determine that the proper and correct amount is paid.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

A financial system status of funds, or equivalent report, is used to monitor purchase expenses.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Review of Transaction Data

Monthly card program reports are reviewed and adjustments, allocations, and reallocation of costs are performed.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

A policy is in place for reviewing card transactions for proper charges, misuse, accounting code, BOC, and comparing charges on statements with receipts maintained by user on a sample basis.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

There are written Bureau policies and procedures for identification and posting of adjustments between administrative and program offices.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Timely action is taken to correct the erroneous purchase transaction data.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Section 2 - Convenience Check Process

NOTE

Issuance of Convenience Checks

There are written Bureau policies and procedures covering the issuance and use of convenience checks.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

All employees issued convenience checks are trained on related policies, procedures, and procurement regulations.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

The convenience check supply is located in a secure location.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Checkwriter Usage

A review of check documentation as outlined in written policies and procedures is performed to verify validity of check transactions.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

A periodic review of check supply, check register, documentation supporting issuance of the checks, and adherence to regulations is conducted.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Charge Billed to Bureau by Bank of America

A review of check transactions is done at a designated organizational level.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

An accounting system cardholder transaction report, or equivalent, is compared to selected cardholder transactions.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

An electronic edit is performed of bureau card program invoices to compare invoice total with detailed transaction total balance.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Receipt of Transactions File from Bank of America

There are written policies and procedures to control the completeness of transaction data.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Payment of Bank of America Invoice

There is a post payment review of card program invoice payments to determine that the proper and correct amount is paid.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

A financial system status of funds, or equivalent report, is reviewed to monitor convenience check expenses.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

There are written Bureau policies and procedures to control the timely processing of payments.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Review of Transaction Data

Monthly financial reports are reviewed, and adjustments, allocations, and reallocation of costs are made.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Written policies and procedures include identification and posting of adjustments between administrative and program offices.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Section 3 - Travel Process

NOTE

Issuance of Credit Card

The Bureau has written policies and procedures covering the government charge card for travel (eligibility for travel card, use of card, statement review, record maintenance, etc.).

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Cardholder Usage for Travel Related Expenses: Transportation, Rental Vehicles, Lodging Expenses, and ATM Withdrawal

User travel charges are reviewed to verify the validity of tickets purchased.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

There are travel policies and procedures established to require use of the government charge card to obtain tickets for official travel.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Voucher examination can disclose use of other than government economy/coach class tickets.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Card statements are reviewed for improper and unauthorized ticket purchases.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Rental vehicle charges are validated by review officials.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

The traveler is required to use their Bank of America government charge card to obtain a rental vehicle for official travel.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Card transactions are reviewed to ensure proper and authorized vehicle use.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Cardholder transactions and receipts for rental vehicle and insurance charges are verified.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

The travel voucher is reviewed for rental vehicle receipts to verify rental dates and insurance charges.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

User lodging expenses are reviewed to verify the validity of the charges.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

The traveler is required to use a Bank of America government charge card to obtain lodging for official travel.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

EAGLS on-line transactions are reviewed for improper and unauthorized lodging charges.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

The travel voucher is reviewed for lodging receipts to verify lodging expenses and to identify unauthorized lodging charges.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Travel charges are reviewed to verify validity of ATM withdrawals.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

EAGLS exception reports are used to monitor authorized ATM withdrawals.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Charge billed to Bureau by Bank of America

The accounting system review of reports of transactions is at a designated organizational level.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

An accounting system cardholder transaction report, or equivalent, is compared to selected cardholder statements.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

An electronic edit is performed of card invoices to compare invoice total with detailed transaction total balance.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Receipt of Transaction File from Bank of America

An electronic edit is performed of bureau centrally billed invoices to compare invoice totals with detailed transaction total balance.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

There are written policies and procedures for individuals to follow to assess the completeness of transaction data.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Payment of Bank of America Invoice

There is a post payment review of invoice payment to determine that the proper and correct amount is paid.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

A status of funds reports, or equivalent, is used to monitor travel expenses.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

There are written policies and procedures to control the timely processing of payments.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Review of Transaction Data

There are regular periodic reviews of travel transactions.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Adjustments, allocations, and reallocation of costs are performed after the travel transaction review.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

There is a card transaction review for proper travel charges, misuse, accounting code, BOC, and charges comparing the statement with receipts maintained by users on a sample basis.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Written policies and procedures include identification and posting of adjustments between administrative and program offices.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Section 4 - Fleet Process

NOTE

Fleet Credit Card Usage

Random reviews of fleet purchase receipts are performed to verify the validity of purchases.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

Monthly reports are reviewed for transaction details.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Receipt of Transactions File from Bank of America

An electronic edit is performed of bureau centrally billed invoices to compare invoice totals with detailed transaction total balance.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

There are written policies and procedures to control the completeness of transaction data.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Payment of Bank of America for fleet transactions

There is a post payment review of invoice payments to determine that the proper and correct amount is paid.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

A financial system status of funds report, or equivalent is used to monitor fleet expenses.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

There are written policies and procedures to control the timely processing of payments.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

NOTE

Review of Transaction Data

There are regular periodic reviews of fleet transactions.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

After fleet transaction review, adjustments, allocations, and reallocations of costs are performed.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable

There is a review of selected fleet credit card statements for proper charges, misuse, accounting code, BOC, and to compare charges on statements with receipts maintained by the user.

- Strongly Disagree
- Disagree
- Agree
- Strongly Agree
- Don't Know
- Not Applicable