



General /Audit Program for Procard Purchases Post Audit Checklist

Cardholder's Name:		
Cardholder's Department:		
Period Reviewed:	From:	To:
Date(s) of Audit:	From:	To:
Reviewed by (Post Audit Review Team Member(s)):		
Account Charged - Name & Number:		
Type of Account Charged (Grant, Trust University):		
Purchase Description:		
Purchase Amount:		
MUS Transaction to be Tested:		

Audit Task	Yes	No	Comments
Departmental Procedures			
1. Are records being maintained in accordance with the Procard Record Keeping System requirements? (Refer to Procard User Guide, Chapter 2)			
a. Locked filing cabinet, separate drawer?			
b. Are the monthly statements in the file?			
2. Has the most recent Cardholder's statement been reconciled and turned in to the Records Manager by the 15 th of the month following the statement date?			
Cardholder Procedures (perform for every third item selected)			
3. Are records being maintained in accordance with the Procard Record Keeping System requirements? (Refer to Procard User Guide, Chapter 2)			
a. Have the individual Cardholder statements been reconciled to the receipts?			
b. Have the individual Cardholder statements been signed and dated by the user?			
c. Are appropriate receipts stapled to the statement?			
d. Are all the receipts accounted for?			

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Audit Task	Yes	No	Comments
4. During the review, confirm that (ask question):			
a. The Cardholder has stayed within his/her transaction limits set on the card (on Card Application Form).			
b. The Records Manager has reconciled each Cardholder statement to FRS for each cycle.			
5. Is the Cardholder staying within his/her budget (verify that overspending has not occurred)? [Accountant issue - not the responsibility of the PART]			
6. Where is the card stored when not used?			
7. Is the card now in a secure location?			
8. Is the card used by only the Cardholder?			
9. Have any of the charges been disputed? If "Yes," have they been handled appropriately (Statement of Questioned Item for the UMA Procard Form)?			
10. Has the Cardholder used appropriate channels to report a lost or stolen Procard, if applicable?			
11. Is a copy of the approved Card Application Form on file with the Cardholder's records?			
12. Do Cardholder and Records Manager have a copy of the User Guide?			
13. Remind Cardholder that all records and activity against card are open to review by internal, external, state and federal auditors.			
14. Is a copy of the Cardholder Agreement Form on file?			
Documentation Procedures			
15. Is the BE/ER Form included, when appropriate, and does it have the required signatures?			
16. Has the Cardholder complied with the requirement to use contract vendors (MHEC, State, University) if contract is available?			
17. Has the Cardholder complied with the requirement not to purchase any of the restricted commodities?			
18. Have the Cardholder's vendors complied with the policy not to reference the card number on exterior packaging materials? [Ask the Cardholder this question. Not required to keep exterior packaging materials.]			
19. Does the backup documentation include appropriate line item details?			

Audit Task	Yes	No	Comments
Transaction Procedures			
20. Is the object code/account charged appropriate for the expense? [Grant/contract issue. Not responsibility of PART]			
21. During the review confirm that:			
a. The card has been used only for legitimate University business.			
b. No personal purchases have been made.			
c. None of the transactions appear to be dovetailed to avoid the per purchase transaction limit set on the card.			
d. The Cardholder has received contract pricing.			
e. No sales taxes have been charged to the purchases.			
f. Credits have been handled appropriately.			
g. Returned items have been handled appropriately.			
h. Grant charges have been made within the grant time frame. [Grant/contract issue - not responsibility of PART]			
i. Documentation supports the legitimate business purpose of all transactions.			