



Procurement Card Program Approving Official Audit Checklist

Cardholder Name	Statement Date	Approving Official Name

Statement packets are due to the **Program Administrator** by the **10th of the month** following the cycle close date. Purchases have been reviewed for the following standards: (Initial)

- _____ No Personal purchases.
- _____ No Personal Services purchases. (Unless pre-approved by the Program Administrator)
- _____ No Cash in addition to purchase, cash in lieu of credit to account, cash-like transactions (gift cards, money orders), gambling, or ATM transactions.
- _____ No Colorado sales tax.
- _____ No split transactions (Single items which are split between multiple transactions to circumvent the limit.)
- _____ No inappropriate transactions (contracts requiring authorized signature, travel expenses, vehicle expenses, entertainment expenses, foreign vendors).
- _____ Original documentation – every transaction must have complete, valid source documentation from the vendor (such as itemized receipt and card transaction slips; email confirmation, signed packing slips, registration confirmations, invoice showing credit card payment). Documentation MUST include: vendor name, cardholder name or card number, date of purchase, description and quantity, total cost, and per item cost (if available).
- _____ Evidence that goods and/or services have been received (original receipt for in store purchase, signed packing slip for delivered items, etc).
- _____ Transactions have been reallocated correctly and in a timely manner and copy of reallocation is attached.
- _____ Completed Log Sheet is attached and reconciles with the statement. (Optional)
- _____ Signature authority exists for cardholder and approving authority(s) for related org codes. (If authority does not exist, 2 preapprovals included.)
- _____ Transactions have appropriate approval documentation. (Pre-Approvals, original receipts, official function form, etc)
- _____ Statement packet submitted to approving official by the 5th of the Month following the cycle close date with signed and dated Monthly Certification & Approval form attached. Includes appropriate signatures for all related org codes.
- _____ Price agreements used when required.
- _____ Business Purpose is apparent. If not, a statement of business purpose is included.
- _____ Catering provided by an approved vendor, Food Function Form/Sign-In Sheet Included.
- _____ Credits include credit receipt and also original purchase documentation for reference.
- _____ Equipment over \$500, Purchasing was notified of Inventory item purchased.

Notes/Violations/Follow up: (Add pages if necessary)