

Management Control Evaluation Checklist – Army Travel Charge Card Program

1. Function

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

2. Purpose

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

3. Instructions

Answers should be based on the actual testing of key management 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-R (Management Control Evaluation Certification Statement).

4. Test Questions

- a. Are APCs fully trained to perform their tasks, to included proficiency in the use of Electronic Account Government Ledger System (EAGLS) and it's various reports, in order to effectively manage the program and monitor card use? (All APCs)
- b. Does the APC ensure that travel card applications are accurate and complete and that a copy of each application is retained on file? (All APCs)
- c. Does the APC ensure that the DOD Statement of Understanding is accurate and complete, that it is signed and initialed by the cardholder, and that a copy of each statement is retained on file? (All APCs)
- d. Does the APC ensure that cardholders are provided initial training on proper use of the travel card at card issuance and refresher training at least annually thereafter? (All APCs)
- e. Does the APC adjust ATM cash / credit limits, where warranted, to reduce the risk of delinquency and cardholder misuse? (All APCs)
- f. Does the APC use EAGLS exception reports to detect inappropriate / unauthorized ATM cash withdrawals and incidents of non-sufficient fund (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)

g. Does the APC use the EAGLS transaction activity and exception reports to review, on a monthly basis, at least 10 percent of accounts with activity to detect inappropriate / unauthorized charges? Does the APC notify the cardholder's supervisor in a timely manner of suspected inappropriate / unauthorized charges, and retain documentation of that notification? (All APCs)

h. Are procedures in place and used to ensure that cardholders in / out-process with the gaining / losing APC? Does the APC ensure that accounts are cancelled and travel cards recovered for individuals separating or terminating employment with the DoD? (All APCs)

i. Are commanders/supervisors notifying travelers to turn in all unused tickets and not to claim reimbursement for tickets purchased with the centrally billed account? (All APCs)

5. Supersession

This checklist supersedes the checklist issued July 30, 2003.

6. Comments

Help to make this a better tool for evaluating management controls. Submit comments via the Travel Charge Card Contact Us Form.