APC Best Practices-Basic: Governing Policies

- Program participants should become familiar with:
  - NAVSUPINST 4200.99(series)
  - NAVSUPINST 4200.85(series)
  - Command Internal Operating Procedures (IOP)
- Don’t forget any PCPNs issued for the NAVSUPINST 4200.99(series)
APC Best Practices-Basic: Training is Essential

- Utilize a training tracker
- Ensure DoN training is redone every 2 years
- Recommend DAU CLG004 for participants who have been out of the program for awhile
- Take advantage of external training (GSA conference, NAVSUP regional training, etc.)
APC Best Practices-Basic: Record Retention

• Retain:
  - Administrative records (letters of delegation, training certificates, etc.) for three years after member separates from command
  - Financial documents (invoices, receipts, etc.) for a period of six years and three months
All program participants should have Citidirect access. Agency Program Coordinators (APC) and Approving Officials (AO) will receive their access upon acceptance by Citibank. Cardholders (CH) will use their 16-digit account number to establish access.

- APC - Establish new accounts, maintain and monitor existing accounts, load/manage LOAs, conduct statement inquiries
- AO - View merchant information, approve or reject cardholder statements, certify cardholder statements for payment, read cardholder transaction notes, conduct statement inquiries
- CH - reconcile and certify monthly statements, view e-statements, view transactions, view merchant details, conduct statement inquiries
APC Best Practices-Basic: Payment Delinquencies

- Accounts become delinquent 30 days from the statement date if the bank has not received payment.
- DOD policy requires the bank to suspend any billing account (Lvl VI, AO) that goes over 60 days past due.
- Follow up monthly with your Approving/Certifying Official to ensure that the monthly invoice has been certified for payment.
APC Best Practices-Basic: New Accounts

- New Lvl V programs must be approved through the command’s Head of Contracting Authority (HCA) for procurement authority and through CCPMD via the LVL 3 APC for Citibank account setup
- For existing programs:
  - CHs – online or paper application faxed to Citibank
  - AOs – for new/replacement must be via paper application to Citibank, changes can be made online to existing AO accounts
  - APCs – paper application to Citibank

Recommend screening all CH/AO LOAs through command financial/budget personnel for accuracy
The APC shall ensure, to the maximum extent practicable, that the CH account is suspended at least 30 days (one billing cycle) prior to the projected date of transfer, retirement or termination.

If there are transactions still outstanding, the APC should reduce the CH credit limits to $1.00 and destroy the credit cards.

V9 closure closes account but allows it to be reopened within one year, T1 closure permanently closes account.
APC Best Practices-Basic: Credit Limit Review

- Credit limits of AOs and CHs should be reviewed on a quarterly basis
- Spending limits should be tied directly to funding allocated for each card account
- Should be consistent with historical spending patterns to ensure adequate funds availability and minimize government liability
APC Best Practices-Basic:
Often Overlooked Forms

• DD577 Appointment/Termination Record Authorized Signature – Required for all APCs, AOs and CHs. APCs and CHs are Departmental Accountable Officials (DAO). AOs are both a DAO and a Certifying Officer

• OGE450 Confidential Financial Disclosure Report – Required for all CHs who purchase in excess of $150K in a fiscal year and/or any AO who certifies in excess of $150K per fiscal year
APC Best Practices - Basic: APC Monthly Review

- Suspicious vendors
- Split purchases
- Equitable distribution of vendors
- Exceeding micro-purchase threshold
- Suspected fraudulent transactions
- Proper separation of function being performed
- Verification that the AO has reviewed the CH purchases
APC Best Practices-Basic: Lessons Learned

- Ensure all program participants have a copy of the command Internal Operating Procedures (IOP)
- Contact your Lvl 4/3 APC if you know beforehand about inability to access internet because of downtime or operational commitments
- Send obligations allowing sufficient time to clear
APC Best Practices-Basic: Lessons Learned (Cont)

- Ensure all participants receive necessary training to effectively manage GCPC program
- Ensure proper documentation of training and retention of training certificates on file
- Subscribe to the e-mail notification service on the NAVSUP website
- Ensure Approving Official is conducting proper receipt, acceptance and inspection for each purchase
Agency Program Coordinator (APC)
Best Practices - Advanced

Presented by:

Marine Corps Installations East

2012 GSA SmartPay Training Conference – Nashville, Tennessee
July 30, 2012 to August 2, 2012
APC Best Practices-Advanced: Proven Program Management

• Create local internal operating procedures
• Develop program specific internal controls
• Provide local training
• Establish deadlines for certification and PAT
• Use PAT & CCR Reports-create specific report
• Communicate with all program participants
APC Best Practices-Advanced: Internal Operating Procedures (IOP)

- Contains policy not otherwise stated
  - Should itemize required waivers
  - Deploying unit policy
  - Audit specifics
  - Required forms-PR, log sheet, SF182

- Controls can be more strict but not less strict than NAVSUPINST 4200.99
APC Best Practices-Advanced: Internal Management Controls

- NAVSUPINST 4200.99a
  - Span of Control, spending limits, training
  - Internal & External Audits
  - PAT Monthly Reviews
  - Semi-Annual Reviews
  - Critique your local training
  - Listen to the feedback from program participants
• Provide “Helpful Hints for Purchase Card Use”
  – Review contents with cardholder
• Review Documentation:
  – Signatures-forged or signature stamp
  – Splits
  ➢ Same requestor or unit, dates on PR, approval dates
  ➢ Invoice-dates, who placed order, where shipped to, sequence of Invoice number, check time & date on the charge slip.
APC Best Practices-Advanced: Improve Program Oversight

• Training
  ❖ Track-use ACCESS database
  ❖ Set deadlines—suspend when necessary
  ❖ Don’t order card until all training is completed
  ❖ Test for understanding-review missed answers
  ❖ Use a class evaluation to determine strengths & weaknesses
APC Best Practices-Advanced: Improve Program Oversight (Cont’d)

• Certification/Payment
  ❖ Allow 5 working days for certification
    • PAT & Certification due on same day
    • Suspend accounts for non-compliance (exceptions)
    • Create Report/CCR to show statement balance and certification amount.

❖ DFAS Vendor Pay
  • Receiving Report, obligation or computation required
  • Scheduled for payment
  • Paid
APC Best Practices-Advanced: Improve Program Oversight (Cont’d)

- Deter waste, fraud and abuse
  - PAT-fax or scanned copies acceptable
    - Discrepancies=Review of CH purchases for cycle
  - 60-Day Audit new cardholder-original docs
  - Yearly Audit-original docs
  - Audit when approving official changes
    - EAS, PCS, TAD-6mos or more, civilian retirement
APC Best Practices -Advanced: PAT Reports

• Check before submitting:
  – Review all discrepancies
  – Notes on discrepancies should be detailed
• Run Commanding Officer Report (PDF) & Actions Table Report (Excel)
  – Reconcile the Transaction Assessment Category (CO Report) & the Actions Table Report
• Review Commanding Officer Report for discrepancies and infractions
APC Best Practices-Advanced Citibank Custom Reporting System

• Custom Reports:
  ➢ All Transaction
  ➢ Delinquency
  ➢ Geographical Areas

  ❖ Use Subscription Feature
• Location:
  Navsup.navy.mil
  Bank Guidance: 4 Different Tables

• Restrict Card Usage

• Identify Blocked MCC
APC Best Practices-Advanced: Communication

• Develop relationships with key program players:
  ➢ Comptrollers
  ➢ RCO
  ➢ APC’s
  ➢ CO’s & Supervisors
  ➢ Legal Counsel
  ➢ Cardholders & Approving Officials
• Keep key players (CO’s & Supervisors) advised of audit findings & major program infractions.

• Use a newsletter to remind of current trends or common policy violations

• Immediately forward all PCAN & PCPN notices

• Send “all hands” e-mails to inform of local fraudulent vendor practices & phishing schemes