



Control Questionnaire Purchasing Card

* "No" answers indicate a potential control weakness that should be addressed. If you would like help, please contact the Office of Compliance and Audit or Purchasing Card Administration.	Y	N
Training/Policy & Procedures Answers to the following questions may be obtained by interviews with cardholders and card approvers.		
1. Do cardholders and designated approvers understand the purpose, policies and procedures governing the use of Purchasing Cards?		
2. Have all cardholders received training on the use of their Purchasing Card?		
3. Do cardholders and approvers receive weekly e-mail reminders when there are transactions in PaymentNet to review or approve?		
4. Do approvers professionally challenge transactions where the business purpose is not readily apparent, or refer the transaction to the Purchasing Card Administrators?		
5. Do cardholders know what their approved limits are and where they can find those limits in PaymentNet?		
6. Do cardholders and approvers know what the accounting cycle cut-off dates are, and the day of the month when transactions post into BYU's general ledger system?		
7. Do cardholders know who to contact if their card is lost, stolen or compromised?		
8. Do cardholders routinely look for un-reviewed and un-approved transactions in PaymentNet?		
9. Do cardholders know that splitting a purchase into more than one charge to stay under their approved transaction limit is prohibited?		
10. Do cardholders know where the fraud prevention Card Verification Value Service number is located?		
11. Are Purchasing Card questions or concerns directed to Steven Sorenson or Maryanne Draney in Financial Services?		
Transactions To answer the following questions, select and review a sample of cardholder transactions and query cardholders regarding their practices.		
12. Are all original receipts or other supporting documentation retained by the department?		
13. Is the <i>Transaction Notes</i> field in PaymentNet always used to document the purchase and its business purpose?		
14. Are meal and food purchases documented (according to IRS regulations) in the <i>Transaction Notes</i> describing the business purpose and names of hosted participants?		
15. Are purchases reviewed timely, at least monthly?		
16. Are purchases approved by someone other than the cardholder?		
17. Are purchases approved at least monthly?		
18. Do cardholders refrain from making personal purchases using the Purchasing Card?		
19. Are purchases above the authorized limit properly approved?		
20. If the monthly balance exceeds the standard monthly limit, has the increase been approved?		
21. For purchases where Utah sales tax is paid, is the tax properly identified in PaymentNet?		
22. If the transaction amount in PaymentNet differs from the receipt detail, do cardholders resolve the issue with the vendor, or as a last resort dispute the error in PaymentNet?		
23. Do cardholders refrain from using their cards to pay for travel/transportation expenses, gasoline, financial instruments, hazardous materials, federal or state surplus property, or to pay wages?		
24. Are all Purchasing Cards routinely accounted for where appropriate?		

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