



## Module Three



Department of the Navy

# Program Oversight

Government Commercial Purchase Card (GCPC)

## Agency/Organization Program Coordinator (A/OPC)

This is the third module of the Government Commercial Purchase Card Certification Course and we will be discussing program oversight as it relates to the role of the Agency/Organization Program Coordinator.

Program oversight is very important because it ensures the integrity of the program and documents compliance with regulations.



## A/OPC Module Objectives

- Define Internal Controls
- Understand Program Management
- Understand Program Oversight
- Where to Find Additional Guidance

This module's objectives are

To Define Internal Controls

Understand Program Management

Understand Program Oversight

And finally, it will explain where to find additional guidance.

We will begin with a discussion of internal controls.



## Internal Controls

The A/OPC manages the program for the HA. The A/OPC is responsible for establishing and ensuring **internal controls** are used to prevent GCPC misuse, abuse and fraud

- Ensures program participants have proper appointments and authority
- Conducts and tracks required **training**



As the A/OPC it is your responsibility to manage the program for the Head of Activity (HA) per your delegated authority.

The A/OPC is responsible for ensuring effective internal controls are established and used.

Internal controls are meant to prevent GCPC misuse, abuse and fraud.

Establishment of internal controls includes ensuring program participants have proper appointments and authority,

Conduct and track required training



# Internal Controls



The A/OPC manages the program for the HA. The A/OPC is responsible for establishing and ensuring **internal controls** are used to prevent GCPC misuse, abuse and fraud

- Ensures program participants have proper appointments and authority
- Conducts and tracks required **training**
- Establishes and maintains **Activity IOP**
- Performs **monthly** reviews



And maintain the Activity Internal Operating Procedure (IOP).

The IOP should include the process to nominate Purchase Card program participants, any special operational procedures and the audit tool review timeline.

The A/OPC is also responsible for performing monthly reviews.

Now let's look at program management responsibilities.



## Program Management



The A/OPC manages the program to **mitigate risk** of inappropriate use of the GCPC and ensure **proper program execution**

- Monitors internal controls

As the program manager, the A/OPC's focus should be on reducing the risk of inappropriate use of the GCPC and ensuring proper program execution.

This is done by monitoring internal controls.

Other management tasks include monitoring inactive accounts and span of control to ensure the minimum accounts needed to perform the mission.

The A/OPC ensures that Cardholder accounts that have not been used in the previous six months or were used less than three times during the preceding six month period are closed unless the supervisor submits an acceptable justification to the A/OPC to keep them open.



## Program Management

The A/OPC manages the program to **mitigate risk** of inappropriate use of the GCPC and ensure **proper program execution**

- Monitors internal controls
- Limits number of accounts based on **span of control** and minimum needs for mission
- Maintains accurate account information
- Provides guidance and assistance

A/OPCs monitor span of control monthly.

It is the responsibility of the A/OPC to maintain Cardholder and AO/CO profiles with current addresses, phone numbers and email addresses.

The A/OPC is responsible for ensuring program participants have a clear understanding of their role and the importance of internal controls.

In addition the A/OPC provides guidance and assistance for program participants.



## Program Oversight



Internal **reviews** ensure proper program oversight and effectiveness of internal controls

- **Monthly** reviews of internal controls

Program oversight is required to provide reasonable assurance that purchasing and management internal controls are effective.

Oversight is accomplished by performing internal monthly and semiannual reviews.

HL5 A/OPCs conduct monthly reviews to ensure proper GCPC use and to validate compliance with management internal controls.



## Program Oversight



Internal **reviews** ensure proper program oversight and effectiveness of internal controls

- **Monthly** reviews of internal controls
  - ❑ Utilize the DON audit tool
  - ❑ Check AO/CO transaction review
  - ❑ Review training, span of control, account controls and delinquencies

Reviews are completed using the DON audit tool which automatically highlights transactions of interest for AO/CO to review.

The A/OPC checks the AO/CO transaction review to determine if corrective action is necessary.

In cases where purchasing internal controls are not being properly followed the A/OPC takes administrative corrective action such as training, policy clarification or suspending an account to ensure compliance with policy.

If disciplinary action is required, the A/OPC will inform the supervisor of the person to be disciplined.

The A/OPC also reviews training, span of control, account controls and delinquencies to ensure program management internal controls are up to date with current policies and directives.



## Program Oversight



Internal **reviews** ensure proper program oversight and effectiveness of internal controls

- **Monthly** reviews of internal controls
  - ❑ Utilize the DON audit tool
  - ❑ Check AO/CO transaction review
  - ❑ Review training, span of control, account controls and delinquencies
  - ❑ Submit to next level A/OPC for approval
  - ❑ HL5 A/OPC must complete review within 30 calendar days of end of billing cycle
  - ❑ HL4 and HL3 A/OPCs have 10 calendar days to complete review

A/OPC monthly reviews are automatically submitted to the next higher level A/OPC for their approval.

HL5 A/OPCs must complete their monthly review within 30 calendar days of the end of the billing cycle.

HL4 and HL3 A/OPCs each have 10 calendar days to complete their monthly review.



## Program Oversight



Internal **reviews** ensure proper program oversight and effectiveness of internal controls

- **Monthly** reviews of internal controls
- HA **Semiannual** review of internal controls and disciplinary actions
  - End of March and September billing cycle

The semiannual review is required to ensure adherence to internal controls and ensure the HA is involved in each Activity's GCPC Program.

It is used to comply with reporting requirements of the Government Charge Card Abuse Prevention Act of 2012.

Semiannual reviews are performed at the end of the March and September billing cycles and are a consolidation of the previous six HL5 A/OPC monthly reviews.



## Program Oversight



Internal **reviews** ensure proper program oversight and effectiveness of internal controls

- **Monthly** reviews of internal controls
- HA **Semiannual** review of internal controls and disciplinary actions
- **Annual** Convenience Check Audit
  - Performed by external Auditor
  - Unannounced/Unplanned Audit

An annual audit of the convenience check accounts must be performed by an officer or equivalent DOD civilian who is independent of the office maintaining the convenience check account.

This can be a HL3, HL4, or HL5 A/OPC outside of the hierarchy.

The audit should be on an unannounced.



## Assistance



➤ **A/OPC Assistance Document** on CCPMD website

- ❑ Establishing Hierarchies & Accounts

<https://www.navsup.navy.mil/ccpmd>

➤ **CAS Support**

- ❑ Dedicated to assist A/OPCs
- ❑ Contact: **1-888-836-5011**, Option 3
- ❑ Available 0700-2100, Monday through Friday

The CCPMD website contains the A/OPC assistance document that contains information regarding the establishment of hierarchies and accounts.

It is highly recommended that the A/OPC become familiar with the information on the CCPMD website.

Client Account Specialists (CAS) is dedicated to assist A/OPCs and can be contacted from 0700-2100, Monday through Friday at 1-888-836-5011, Option 3.



## Assistance



- **Help Desk Support**
  - ❑ Bank system problems
  - ❑ Contact: **1-888-836-5011**, Option 1
  - ❑ Available 0630-2100, Monday through Friday
  
- **Customer Service**
  - ❑ Assist A/OPCs on weekends and during non CAS hours
  - ❑ Contact: **1-800-790-7206**, Option 0
  - ❑ Available 24 hours a day, 7 days a week

Problems with the bank system can be directed to the Help desk support Monday through Friday from 0630-2100 at 1-888-836-5011, Option 1.

The bank's customer service is available 24 hours a day, 7 days a week at 1-800-790-7206, Option 0.



## Module Objectives

- Define Internal Controls
- Understand Program Management
- Understand Program Oversight
- Know Where to Find Additional Guidance

In summary, as the A/OPC it is your responsibility to manage the program for the Head of Activity (HA). The A/OPC is responsible for ensuring effective internal controls are established and followed.

We stated that internal controls are to ensure program management and to prevent GCPC misuse, abuse and fraud.

The A/OPC is also responsible for account and profile maintenance and for ensuring program participants have a clear understanding of their role and the purpose of internal controls.

As the A/OPC you are the person that program participants go to for guidance and assistance.

We explained that program oversight is required to ensure effectiveness of purchasing and management of internal controls including monthly and semiannual reviews.

We recommend program participants review the CCPMD website for additional guidance.

Assistance can be obtained by contacting the Client Account Specialist (CAS) at the bank or contacting help desk support.

## Module Three – A/OPC

# Department of the Navy Government Commercial Purchase Card Training (DON GCPC)



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This concludes Module 3 for **Agency/Organization Program Coordinators**

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