



FINANCIAL
SERVICES
CENTER

Corporate Travel and Charge Card Service Compliance Audit Division Fleet Charge Card Audit Training for FY20

Presentation for
AOPC(s), AO(s), and FFM(s)
March 11, 2020

VA



U.S. Department
of Veterans Affairs

Agenda

- Who is Compliance Audit?
- Purpose of Training
- Most Commons Errors
- Area of Concerns (AOC)
- Audit Questions
- Workflow For Fleet Charge Card
- Useful Links

Who is Compliance Audit?

- Compliance Audit took over audit responsibility from the Office of Internal Controls (OIC)
- Collaborate with Charge Card Services (CCS) and the Office of Financial Policy
- Assess the overall health of the Charge Card Program through comprehensive auditing for each of the charge card product lines

Purpose of Training

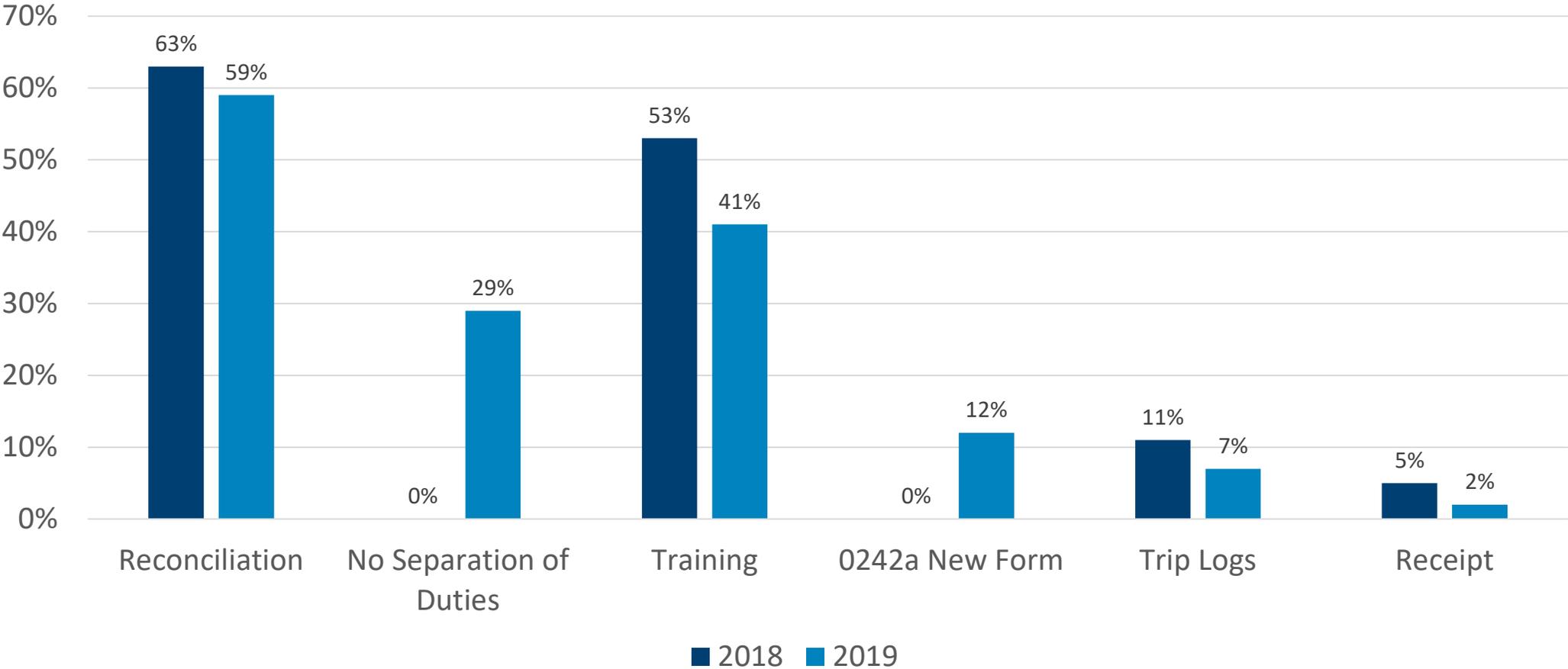
- Educate the A/OPC, AO, FFM, and Fleet Charge Card users on the Audit Matrix, Document Retention, and Reconciliation Audit Process.
- Provide guidance and information to card users on the requirements to be in compliance with VA Financial Policy Volume XVI, Chapter 3, Fleet Charge Card within VA.

Most Common Errors

	FY18 Q1-4	FY19 Q1-4	FY20 Q1 Update
Transaction Approved in US Bank within Timeframe by individual on 0242a	63%	59%	39%
No Separation of Duties	Not Audited	29%	9%
FFM #5872 Training current	53%	41%	33%
0242a for new AOPC/AO/FFM-GS 15 Or Higher for Delegating Authority	Not Audited	12%	7%
Trip Logs Missing/Not Provided	11%	7%	2%
Receipts/Invoice Missing/Not Provided	5%	2%	0%

Based on the audit sample, most common errors refers to the top 6 recurrent discrepancies.

Most Common Errors 2018 - 2019



Note: No separation of duties and submission of new 0242a form was not audit in 2018

Area of Concerns

	FY19 Q3-Q4	FY20 Q1 Update
AO Name in US Bank does not match POC	74%	41%
Reconciliation after deadline	53%	35%
No Separation of Duties	48%	7%
AOPC Name in US Bank does not match POC	34%	8%
0242a Missing Level 1 signature	30%	0%
No Online Recon (not completed or not completed by individuals on POC)	34%	2%

Area of concerns refers to areas which represent potential material weakness.

Audit Questions

- **Question:** Is the Mandatory Naming Convention being used?
- **Ref:** Vol. XVI, Chap 3 App. C (pg 19)
- **How we determine compliance:**
 - Fleet Cards - License plate first 2 characters must be “VA” followed by the vehicle license plate number.
 - Pool Cards - first 2 characters must be “VA” followed by “POOL,” then the 3-digit station number.
- Examples are on the next slide

Audit Question

- **Example: Mandatory Naming Convention**

Correct Naming Convention	Incorrect Naming Convention
Fleet Card	
Vehicle card account name: VA123456 (VA + license plate number)	EA-123455, VA-98765, VA 121212, VA Surburban9999
Pool Card	
Pool account name: VAPool123	VA Pool 123, PoolVA123, VA-123Pool, Pool-104/VA

Audit Question

- **Question:** Is only **ONE** Pool Card assigned to an Organization for the use of procuring maintenance and/or repair services for multiple non-license-plated pieces of small engine equipment?
- **Ref:** 030510.F
- **How we determine compliance:**
 - Review US Bank
 - Transaction Management
 - Insert Pool Naming Convention into “Last Name (or Vehicle Name)”
- **If multiple Pool Cards appear for your Station, your Station is NOT in compliance with Fleet Card Policy**

Audit Question

- Example of more than ONE Pool Card in one Station



Search

Records 1 - 2 of 2

Product Name	Cardholder Name	Account Number	Account Unique ID	Account Status	Status Description
Fleet	VAPool 999	*****1234	XXXX-XXXX-XXXX-XXXX	-OPEN	-OPEN
Fleet	VAPool 999	***** 4321	XXXX-XXXX-XXXX-XXXX	-OPEN	-OPEN

Audit Question

- **Question:** Does the Facility Fleet Manager (FFM) have a 0242a copy on file?
- **Ref:** Appendix A: Governmentwide Fleet Card Certification Form
- **How we determine compliance:**
 - Stations respond to our request for a copy of their 0242a so we can ensure the 0242a is available and on file.
- **If the FFM is not maintaining an updated copy of the 0242a on file, the Station would not be in compliance**

Audit Question

- **Question:** Has a new 0242a been submitted when the FFM, AO or AOPC changes, is assigned, or no longer in the role? Was the form sign by GS15 or higher?
- **Ref:** 030503.E
- **How we determine compliance:**
 - Request copy of 0242a email submitted to CCS when a the FFM, AO, or AOPC has changed
 - Validate individuals listed on 0242a are on the POC list provided by CCS as authorized A/OPC, AO, and FFM
 - Validate 0242a is signed by GS-15 or higher
- **If above conditions cannot be met, a Station is deemed not in compliance**

Audit Question

- Example of Validation process for 0242a vs POC list

Extract POC list				
A/OPC	AO	FFM	Name, Last name	Email address
Level 4	Level 5	Level 6		
999			Donald, Duck ¹	donal.duck@va.gov
999	9999		Nolan, Ryan ²	nolan.ryan@va.gov
999	9999	9999	Mickey, Mouse ³	mickey.mouse@va.gov

Department of Veterans Affairs **GOVERNMENTWIDE FLEET CARD CERTIFICATION FORM**

NOTE: Before the Governmentwide Fleet Card can be issued to the Facility Fleet Manager, the following statements must be attested to by the fleet manager, approving official, alternate approving official, fleet card coordinator and the delegating authority. Signature on this form certifies that the fleet card will be issued appropriately and the fleet manager and approving official understand the adverse actions which may be taken as a result of inappropriate or unauthorized use of the card. Please read and sign the statement below.

VA FACILITY FLEET MANAGER

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of the fleet card and delegation of procurement authority.

TYPE NAME OF FACILITY FLEET MANAGER: Moose, Mickey ³
 SIGNATURE OF FACILITY FLEET MANAGER: [Signature] DATE SIGNED: 12/18/18

VA APPROVING OFFICIAL STATEMENT

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the facility fleet manager's Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.

TYPE NAME OF APPROVING OFFICIAL: Nolan, Ryan ²
 SIGNATURE OF APPROVING OFFICIAL: [Signature] DATE SIGNED: 12/12/18

VA ALTERNATE APPROVING OFFICIAL STATEMENT (As applicable)

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the above facility fleet manager's Alternate Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.

TYPE NAME OF ALTERNATE APPROVING OFFICIAL: Plato
 SIGNATURE OF ALTERNATE APPROVING OFFICIAL: [Signature] DATE SIGNED: 12/12/18

VA FLEET CARD COORDINATOR STATEMENT

CERTIFICATION: The fleet manager is hereby notified that fleet card refresher training is required every two years, and failure to complete this training will result in the revocation of the fleet card and delegation of procurement authority. I certify that the above named fleet manager, approving official and alternate (if applicable), have successfully completed the Department of Veterans Affairs training on the use of the Governmentwide Fleet Card and meets the criteria required by Agency policies.

TYPE NAME OF FLEET CARD COORDINATOR: Duck, Donald ¹
 SIGNATURE OF FLEET CARD COORDINATOR: [Signature] DATE SIGNED: 12/12/18

DELEGATION OF AUTHORITY

DELEGATION OF AUTHORITY: Upon completion of the Department of Veterans Affairs (VA) fleet card training course, and signature of the Fleet Manager, Approving Official(s), and Fleet Card Coordinator, the fleet manager named above is hereby delegated authority to procure fuel, maintenance and repair for a VA-owned or commercially leased vehicle to be paid by the Governmentwide Fleet Card. The fuel, maintenance and repair procured shall not exceed the micro-purchase threshold amounts according to FAR, Part 2.101, for procurement of a single requirement and shall also adhere to the organizational responsibilities and satisfy legitimate VA requirements. All procurements shall be made in accordance with the applicable laws and regulations included but not limited to, the Federal Acquisition Regulation and the VA Acquisition Regulation. This delegation shall automatically terminate upon separation from the agency, reassignment to another office or position within the agency, or revocation of the fleet card by the Approving Official, Program Coordinator, Fiscal Officer, or Delegating Authority.

SIGNATURE OF DELEGATING AUTHORITY: [Signature] DATE SIGNED: 12/18/18

SINGLE PROCUREMENT LIMIT
 \$ 3,500

NOTES

VA LEVEL 1 NATIONAL FLEET CARD COORDINATOR

I have received all of the necessary documentation and processed the request to the servicing bank.

TYPE NAME OF FLEET CARD COORDINATOR: Capone, Al SIGNATURE OF FLEET CARD COORDINATOR: [Signature] DATE SIGNED: 12/18/18

VA FORM 0242a
 AUG 2016

Audit Question

- **Question:** Are AOPC, AO and FFM completing the online VA Fleet Card Training, course VA5872? (Refresher training must be completed every two year)
- **Ref:** 030502.C
- **How we determine compliance:**
 - Verify in TMS if the FFM, AO, and AOPC have completed the VA 5872 Training within two years prior to the transaction date.
- **Individuals who do not complete the training within two years prior to the transaction date, mark as not in compliance**

Audit Question

- Example of a valid Training for A/OPC



VA Department of Veterans Affairs		GOVERNMENTWIDE FLEET CARD CERTIFICATION FORM	
<small>NOTE: Before the Governmentwide Fleet Card can be issued to the Facility Fleet Manager, the following statements must be attested to by the fleet manager, approving official, alternate approving official, fleet card coordinator and the delegating authority. Signature on this form certifies that the fleet card will be issued appropriately and the fleet manager and approving official understand the adverse actions which may be taken as a result of inappropriate or unauthorized use of the card. Please read and sign the statement below.</small>			
VA FACILITY FLEET MANAGER			
<small>CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of the fleet card and delegation of procurement authority.</small>	<small>TYPE NAME OF FACILITY FLEET MANAGER</small> Morse, Mickey	<small>SIGNATURE OF FACILITY FLEET MANAGER</small> <i>Mickey Morse</i>	<small>DATE SIGNED</small> 12/18/18
VA APPROVING OFFICIAL STATEMENT			
<small>CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the facility fleet manager's Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.</small>	<small>TYPE NAME OF APPROVING OFFICIAL</small> Nolan, Ryan	<small>SIGNATURE OF APPROVING OFFICIAL</small> <i>Ryan Nolan</i>	<small>DATE SIGNED</small> 12/12/18
VA ALTERNATE APPROVING OFFICIAL STATEMENT (As applicable)			
<small>CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the above facility fleet manager's Alternate Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.</small>	<small>TYPE NAME OF ALTERNATE APPROVING OFFICIAL</small> Pitts	<small>SIGNATURE OF ALTERNATE APPROVING OFFICIAL</small> <i>Pitts</i>	<small>DATE SIGNED</small> 12/12/18
VA FLEET CARD COORDINATOR STATEMENT			
<small>CERTIFICATION: The fleet manager is hereby notified that fleet card refresher training is required every two years, and failure to complete this training will result in the revocation of the fleet card and delegation of procurement authority. I certify that the above named fleet manager, approving official and alternate (if applicable), have successfully completed the Department of Veterans Affairs training on the use of the Governmentwide Fleet Card and meets the criteria required by Agency policies.</small>	<small>TYPE NAME OF FLEET CARD COORDINATOR</small> Duck, Donald	<small>SIGNATURE OF FLEET CARD COORDINATOR</small> <i>Donald Duck</i>	<small>DATE SIGNED</small> 12/12/18
DELEGATION OF AUTHORITY			
<small>DELEGATION OF AUTHORITY: Upon completion of the Department of Veterans Affairs (VA) fleet card training course, and signature of the Fleet Manager, Approving Official(s), and Fleet Card Coordinator, the fleet manager named above is hereby delegated authority to procure fuel, maintenance and repair for a VA-owned or commercially leased vehicle to be paid by the Governmentwide Fleet Card. The fuel, maintenance and repair procured shall not exceed the micro-purchase threshold amounts according to FAR, Part 2.101, for procurement of a single requirement and shall also adhere to the organizational responsibilities and satisfy legitimate VA requirements. All procurements shall be made in accordance with the applicable laws and regulations included but not limited to, the Federal Acquisition Regulation and the VA Acquisition Regulation. This delegation shall automatically terminate upon separation from the agency, reassignment to another office or position within the agency, or revocation of the fleet card by the Approving Official, Program Coordinator, Fiscal Officer, or Delegating Authority.</small>			
<small>SIGNATURE OF DELEGATING AUTHORITY</small> <i>Jordan Michael Whelan</i>			<small>DATE SIGNED</small> 12/18/18
<small>SINGLE PROCUREMENT LIMIT</small> \$ 2,500			
<small>NOTES</small>			
VA LEVEL 1/NATIONAL FLEET CARD COORDINATOR			
<small>I have received all of the necessary documentation and processed the request to the servicing bank.</small>			
<small>TYPE NAME OF FLEET CARD COORDINATOR</small> Capon, Al	<small>SIGNATURE OF FLEET CARD COORDINATOR</small> <i>Al Capon</i>	<small>DATE SIGNED</small> 12/18/18	
<small>VA FORM AUG 2018 0242a</small>			

Audit Question

- Example of a valid Training for AO and FFM



Approval Status	Trans Date	Posting Date	Merchant	City/State	Amount	Detail
Final Approved	02/22	02/25	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$26.80	Ⓢ
Final Approved	02/21	02/25	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$16.60	Ⓢ
Final Approved	02/20	02/22	CUMBERLAND FARMS 5446	WOODSVILLE, NH	\$19.27	Ⓢ
Final Approved	02/19	02/21	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$29.52	Ⓢ
Final Approved	02/15	02/18	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$27.22	Ⓢ
Final Approved	02/14	02/18	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$17.93	Ⓢ
Final Approved	02/12	02/14	CITGO FOUR CORNERS GEN ST	PIERMONT, NH	\$31.00	Ⓢ
Final Approved	02/07	02/11	CUMBERLAND FARMS 5446	WOODSVILLE, NH	\$25.03	Ⓢ
Final Approved	02/08	02/11	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$31.15	Ⓢ
Final Approved	02/06	02/08	EXXONMOBIL 97519185	BRADFORD, VT	\$28.42	Ⓢ



Summary | Allocations | Comments | **Approval History**

The Approval History tab displays approval actions taken on a transaction.

Cardholder Approver:
Current Pending Approver: Final

Approval Actions

Approver	Date/Time	Approval Action	Approver Modifications
Nolan, Ryan	02/28 11:59	Final Approved	AO
Mouse, Mickey	02/28 10:32	Approved	FFM

Audit Question

- Example of a NON-valid Training for AO and FFM



Approval Status	Trans Date	Posting Date	Merchant	City/State	Amount	Detail
Final Approved	02/22	02/25	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$26.80	(i)
Final Approved	02/21	02/25	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$16.60	(i)
Final Approved	02/20	02/22	CUMBERLAND FARMS 5446	WOODSVILLE, NH	\$19.27	(i)
Final Approved	02/19	02/21	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$29.52	(i)
Final Approved	02/15	02/18	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$27.22	(i)
Final Approved	02/14	02/18	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$17.93	(i)
Final Approved	02/12	02/14	CITGO FOUR CORNERS GEN ST	PIERMONT, NH	\$31.00	(i)
Final Approved	02/07	02/11	CUMBERLAND FARMS 5446	WOODSVILLE, NH	\$25.03	(i)
Final Approved	02/08	02/11	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$31.15	(i)
Final Approved	02/06	02/08	EXXONMOBIL 97519185	BRADFORD, VT	\$28.42	(i)

Summary | Allocations | Comments | **Approval History**

The Approval History tab displays approval actions taken on a transaction.

Cardholder Approver:
 Current Pending Approver: Final

Approval Actions

Approver	Date/Time	Approval Action	Approver Modifications
Nolan, Ryan	02/28 11:59	Final Approved	AO
Mouse, Mickey	02/28 10:32	Approved	FFM

Audit Question

- **Question:** Are the supporting documentation and receipts available for the fleet card transactions?
- **Ref:** 30501.E
- **How we determine compliance:**
 - Request supporting document (receipt, invoice, etc.) from Stations
 - Compare the following information on the supporting document to Audit Worksheet
 - Date of the transaction
 - Name of company
 - Amount of transaction
 - Type of transaction (fuel, oil, etc.)
- **Any of the above is unavailable or does not match between receipt and Audit Sheet, mark as not in compliance**

Audit Question

- **Question:** Was the purchase within the established threshold?
- **Ref:** 030501.G
- **How we determine compliance:**
 - Does not exceed the micro purchase threshold established by P.L. 115-91 and signed by the Delegating Authority on the 0242a
 - Single purchase limit up to \$10,000 and Services single purchase limit up to \$2,500 per transaction
 - Ensure authorized transaction is for maintenance, supplies, repairs, and service for VA Government-Owned or commercially leased vehicles.
 - Services subject to the Service Contract Labor Standards (SCLS) have a threshold of \$2,500
 - P.L. 112-91 requires all unauthorized purchases must be report to the Office of Management and Budget (OMB).
- **If the station has made a purchase over the established threshold then it would be considered as an unauthorized transaction subject to a ratification process. If so, then, the station must coordinate with the Contract Officer to submit a ratification package - therefore mark as not in compliance.**

Audit Question

- Example of an unauthorized commitment for a repair that exceeds \$2,500

PTLINER		BUS/AUTO BUS		SN:	HR	.0 W:00	INVOICE#	
Sold By:	MH	PO #:	REGGIE-7232465	Date	4/15/19	WORK ORDER	WS38838	
Ship By:		Tax #:			8:01:14	PRT: 3	Open	
Tax D	Qty	Description	-----*		Price	Amount		
Group: 01								
COMPLAINT:								
04-11-2019 ROOF LEAK AND SERVICE A/C'S								
CORRECTION:								
04-11-2019 CHECKED FRONT AND REAR A/C'S FOUND REAR								
A/C ROOF MOUNT A/C WITH A LOCKED UP COMPRESSOR,								
ADVISED CUSTOMER AND CUSTOMER OK'ED REPLACEMENT OF								
THE A/C UNIT, REMOVED AND REPLACED A/C UNIT, SEALED								
ROOF OF THE BUS WITH ROOF SEALANT, ALSO CLEANED CONDEN								
SORS AND CLEANED EVAPORATOR COILS AND CHECKED FREON								
LEVEL AND UNIT OPERATIONS								
LABOR A/C								
					** TOTAL LABOR A/C	1417.78		
PARTS SHOP								
09200	1	GD	GDASEALGAP	SEALANT ROO	78.86	78.86		
09200	1	AD	310058	A/C RT 1500	1115.00	1115.00		
Serial# 171213604								
09200	1	AD	310069	ELEC. HEAT	58.50	58.50		
09200	1	AD	310062	CEILING ASS	88.50	88.50		
09200	1	GD	GDASEALGAP	SEALANT ROO	58.86	58.86		
09200	1	GD	MAN65HAL	SEALANT, NEO	77.36	77.36		
09200	1	JS	B81-149	COIL CLEANE	44.49	44.49		
					** TOTAL PARTS SHOP	1521.57		
SHOP SUPPLIES								
09200	SUPPLIES						50.00	
ENVIRO FEES								
00000	1	ENVIRONMENTAL FEES				20.00	20.00	
					** SUBTOTAL	3009.35		

Audit Question

- **Question:** Is the current expense / transaction correct and NOT a split purchase?
- **Ref:** 030507
- **How we determine compliance:**
 - Total value of a single purchase to the same vendor being broken into smaller amounts to avoid exceeding the micro-purchase limit?
 - On-repetitive order for a good or service where the total value of the requirement exceeds that micro-purchase limit
- **Transactions that were split purchases:**
 - Agency servicing contractor has ratified the transaction (need copy of ratification) will be found compliant
 - Not ratified prior to reconciliation of audit will be deemed not in compliance

Audit Question

- Example of a split purchase

Select	Status Ⓢ	Approval Status	Trans Date	Posting Date	Merchant	City/State	Amount
<input type="checkbox"/>		Final Approved	10/18	10/19	RINEHART OIL	[REDACTED]	\$53.00
<input type="checkbox"/>		Final Approved	10/16	10/17	CHEVRON 00 [REDACTED]	[REDACTED]	\$51.50
<input type="checkbox"/>		Final Approved	10/13	10/15	PETERSON TRUCKS SR	[REDACTED]	\$805.87
<input type="checkbox"/>		Final Approved	10/04	10/05	[REDACTED] LIMOUSINE REPAIR	[REDACTED]	\$1,439.72
<input type="checkbox"/>		Final Approved	10/01	10/02	[REDACTED] LIMOUSINE REPAIR	[REDACTED]	\$2,500.00
<input type="checkbox"/>		Final Approved	09/25	09/26	CHEVRON 00 [REDACTED]	[REDACTED]	\$52.00
<input type="checkbox"/>		Final Approved	09/25	09/26	[REDACTED] LIMOUSINE REPAIR	[REDACTED]	\$2,245.00

Audit Question

- **Question:** Was the transaction used to purchase fuel, repairs, or maintenance services on VA-owned or commercially leased vehicles?
- **Ref:** 030501.A
- **How we determine compliance:**
 - Review transaction supporting document (receipt, invoice, etc.)
 - Determine if supporting document was for:
 - Fuel
 - Repairs
 - Maintenance services
 - Was vehicle VA owned or commercially leased.
- **If the transaction does not meet above conditions, mark as not in compliance**

Audit Question

- Example of a purchase NOT used for fuel, repairs, or maintenance services

SHELL
██████████
██████████
██████████

10/12/2018 9:03:34 AM
Register 2 Trans #: █████ Op ID 2
Your cashier: PAUL

Lottery - Online	\$141.00	99

Subtotal =	\$141.00	
Tax =	\$0.00	

Total =	\$141.00	

Change Due =	\$0.00	

Credit	\$141.00	

VISA FLEET	USD\$141.00	
XXXX XXXX XXXX █████		
Chip Read		
APPROVED		
AUTH # █████	INV # 042586	
ODOMETER █████		

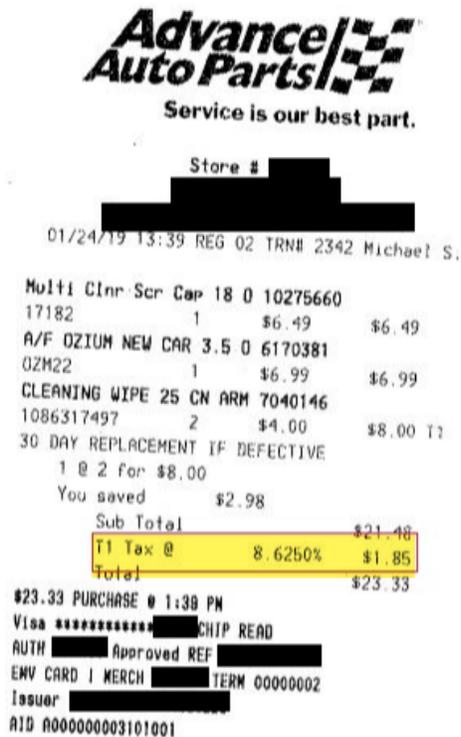


Audit Question

- **Question:** VA Fleet Card transactions are exempt from State and local taxes for purchases made within the United States?
- **Ref:** 030501.H
- **How we determine compliance:**
 - Review US Bank transaction and receipt does not include a State or Local tax
- **If tax was included on receipt, THEN;**
 - Ask if the Station requested to have the taxes refunded within 60 calendar days of the transaction
 - **If tax was refunded within 60 days of transaction date, mark the question as compliant**
 - **If tax was not refunded within 60 days of transaction date, mark the question as non-compliant**

Audit Question

- Example of receipt with taxes included and how to locate sales tax in US Bank



Transaction Summary

Status	Trans Date	Posting Date	Merchant	City, State/Province	Amount
	01/24	01/25	ADVANCE AUTO PARTS # [REDACTED]	[REDACTED]	23.33

Disputed Trans Detail Level Included in Extract Reallocated Reallocation Locked

Summary Allocations Transaction Line Items Comments Approval History

The Summary tab shows high-level transaction information.

The review status cannot be changed because the review day limit has been reached.

Transaction

Date: 01/24/2019
Purchase ID: [REDACTED]
Total Amount: 23.33
Memo Post: Yes

Reference Information

Billing Cycle: 02/25/2019
Posting Date: 01/25/2019
Reference Number: [REDACTED]
Authorization Number: 055899

Sales Tax: 1.85

Freight: 0.00

Most Recent Extract Dates

Financial Extract: 01/27/2019
General Ledger Extract: 03/25/2019
Payment Extract:

Merchant

Name: ADVANCE AUTO PARTS # [REDACTED]
City, State/Province: [REDACTED]
Transaction Type: SALES DRAFT
Merchant Category Code (MCC): 5533
MCC Description: AUTOMOTIVE PARTS,ACCESSO

Currency

Billing Currency: U.S. Dollar
Source Currency: U.S. Dollar
Source Currency Amt: 23.33

Identify the tax portion on the receipt

Audit Question

- Example of receipt with taxes refunded after the initial transaction within 60 days

INVOICE# WS39201

Sold By: SB PO #: T/C WS38838 SN: HR .0 W:00
Ship By: Tax #: 72-0448791 Date 6/13/19 WORK ORDER PRT: 3 Open

Tax	D	Qty	Description	Price	Amount
			Group: 01		
			COMPLAINT:		
			TAX CREDIT FROM INVOICE WS38838		
			REIM PARISH TAX		
00000					141.99
			REIM STATE TAX		
00000					133.03
I agree to pay the total amount of this invoice in accordance with the Cardholder Agreement.					** SUBTOTAL 275.02
X _____ *MV					** TOTAL ** 275.02
					AUTH#
PAY THIS AMOUNT					\$275.02

TRI STATE REFRIGERATION
331 BUTTERWORTH ST
JEFFERSON, LA 70121
504-733-9581
V5311390

06/13/2019 9:44

Return

Trans #: 3 Batch #: 52

VISA ****7783 Manual
12/24

AMOUNT: \$275.02

Resp: CARD OK 085258
Code: 085258
Ref #: 916414204385
TransID: 309164531111028
VV Resp: M-Code Match

Thank You!

Audit Question

- **Question:** Are billing statement reconciliation and certification being performed within timeframes specified in policy?
- **Ref:** 030505.B.4
- **How we determine compliance:**
 - Verify through US Bank if transaction was:
 - 1) Validate the FFM and AO “Approved” and “Final Approved” the transaction
 - 2) Validate the FFM and AO Approved AND Final Approved by the 15th calendar day of the month following the billing cycle close date in the servicing bank’s EAS or other VA-approved automated system
- **If a transaction is not approved and final approved by the 15th of the month after the statement posts, the Station is not in compliance**

Audit Question

- Example of a Reconciliation performed within timeframes specified in policy

Status	Approval Status	Trans Date	Posting Date	Merchant	City/State	Amount	Detail
	Final Approved	02/22	02/25	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$26.80	II
	Final Approved	02/21	02/25	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$16.60	II
	Final Approved	02/20	02/22	CUMBERLAND FARMS 5446	WOODSVILLE, NH	\$19.27	II
	Final Approved	02/19	02/21	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$29.52	II
	Final Approved	02/15	02/18	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$27.22	II
	Final Approved	02/14	02/18	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$17.93	II
	Final Approved	02/12	02/14	CITGO FOUR CORNERS GEN ST	PIERMONT, NH	\$31.00	II
	Final Approved	02/07	02/11	CUMBERLAND FARMS 5446	WOODSVILLE, NH	\$25.03	II
	Final Approved	02/08	02/11	EXXONMOBIL 97518435	NORTH HAVERHI, NH	\$31.15	II
	Final Approved	02/06	02/08	EXXONMOBIL 97519185	BRADFORD, VT	\$28.42	II

[Summary](#) |
 [Allocations](#) |
 [Comments](#) |
 [Approval History](#)

The Approval History tab displays approval actions taken on a transaction.

Cardholder Approver:

Current Pending Approver: Final

Approval Actions

Approver	Date/Time	Approval Action	Approver Modifications
Nolan, Ryan	02/28 11:59	Final Approved	AO
Mouse, Mickey	02/28 10:32	Approved	FFM

Audit Question

- **Question:** Is there a separation of duties for the transaction?
- **Ref:** 030510.C
- **How we determine compliance:**
 - AO and FFM cannot approve or certify more than one part of the reconciliation/certification process.
- Fleet Card Policy mandates that separate authorized individuals reconcile and certify the transaction (an authorized individual cannot reconcile (approve) and certify (final approve) a transaction.
- **If the reconciliation and certification are not performed by the approved AO and FFM on the current 0242a, then the Station is not in compliance**

Audit Question

- Example of a final approved transaction performed by the approved AO and FFM on the current 0242a

Summary | Allocations | Comments | **Approval History**

The Approval History tab displays approval actions taken on a transaction.

Cardholder Approver:

Current Pending Approver: Final

Approval Actions

Approver	Date/Time	Approval Action	Approver Modifications
1 Nolan, Ryan	02/28 11:59	Final Approved AO	
2 Mouse, Mickey	02/28 10:32	Approved FFM	

Department of Veterans Affairs **GOVERNMENTWIDE FLEET CARD CERTIFICATION FORM**

NOTE: Before the Governmentwide Fleet Card can be issued to the Facility Fleet Manager, the following statements must be attested to by the fleet manager, approving official, alternate approving official, fleet card coordinator and the delegating authority. Signature on this form certifies that the fleet card will be issued appropriately and the fleet manager and approving official understand the adverse actions which may be taken as a result of inappropriate or unauthorized use of the card. Please read and sign the statement below.

VA FACILITY FLEET MANAGER

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of the fleet card and delegation of procurement authority.

TYPE NAME OF FACILITY FLEET MANAGER: **Mouse, Mickey** **2**

SIGNATURE OF FACILITY FLEET MANAGER: *Mouse, Mickey*

DATE SIGNED: 12/18/18

VA APPROVING OFFICIAL STATEMENT

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the facility fleet manager's Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.

TYPE NAME OF APPROVING OFFICIAL: **Nolan, Ryan** **1**

SIGNATURE OF APPROVING OFFICIAL: *Ryan Nolan*

DATE SIGNED: 12/12/18

VA ALTERNATE APPROVING OFFICIAL STATEMENT (As applicable)

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the above facility fleet manager's Alternate Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.

TYPE NAME OF ALTERNATE APPROVING OFFICIAL: **Plato**

SIGNATURE OF ALTERNATE APPROVING OFFICIAL: *Plato*

DATE SIGNED: 12/12/18

VA FLEET CARD COORDINATOR STATEMENT

CERTIFICATION: The fleet manager is hereby notified that fleet card refresher training is required every two years, and failure to complete this training will result in the revocation of the fleet card and delegation of procurement authority. I certify that the above named fleet manager, approving official and alternate (if applicable), have successfully completed the Department of Veterans Affairs training on the use of the Governmentwide Fleet Card and meets the criteria required by Agency policies.

TYPE NAME OF FLEET CARD COORDINATOR: **Duck, Donald**

SIGNATURE OF FLEET CARD COORDINATOR: *Donald Duck*

DATE SIGNED: 12/12/18

DELEGATION OF AUTHORITY

DELEGATION OF AUTHORITY: Upon completion of the Department of Veterans Affairs (VA) fleet card training course, and signature of the Fleet Manager, Approving Official(s), and Fleet Card Coordinator, the fleet manager named above is hereby delegated authority to procure fuel, maintenance and repair for a VA-owned or commercially leased vehicle to be paid by the Governmentwide Fleet Card. The fuel, maintenance and repair procured shall not exceed the micro-purchase threshold amounts according to FAR, Part 2.101, for procurement of a single requirement and shall also adhere to the organizational responsibilities and satisfy legitimate VA requirements. All procurements shall be made in accordance with the applicable laws and regulations included but not limited to, the Federal Acquisition Regulation and the VA Acquisition Regulation. This delegation shall automatically terminate upon separation from the agency, reassignment to another office or position within the agency, or revocation of the fleet card by the Approving Official, Program Coordinator, Fiscal Officer, or Delegating Authority.

SIGNATURE OF DELEGATING AUTHORITY: *Jordan Michael Michael Jordan*

DATE SIGNED: 12/18/18

SINGLE PROCUREMENT LIMIT: \$3,500

NOTES:

VA LEVEL 1/NATIONAL FLEET CARD COORDINATOR

I have received all of the necessary documentation and processed the request to the servicing bank.

TYPE NAME OF FLEET CARD COORDINATOR: **Copora, Al**

SIGNATURE OF FLEET CARD COORDINATOR: *Al Copora*

DATE SIGNED: 12/18/18

VA FORM AUG 2018 **0242a**

Audit Question

- Example of a final approved transaction NOT performed by the approved AO and FFM on the current 0242a

Summary | Allocations | Comments | **Approval History**

The Approval History tab displays approval actions taken on a transaction.

Cardholder Approver:

Current Pending Approver: Final

Approval Actions

Approver	Date/Time	Approval Action	Approver Modifications
1 Nolan, Ryan	02/28 11:59	Final Approved AO	
2 Mouse, Mickey	02/28 10:32	Approved FFM	

Department of Veterans Affairs GOVERNMENTWIDE FLEET CARD CERTIFICATION FORM

NOTE: Before the Governmentwide Fleet Card can be issued to the Facility Fleet Manager, the following statements must be attested to by the fleet manager, approving official, alternate approving official, fleet card coordinator and the delegating authority. Signature on this form certifies that the fleet card will be issued appropriately and the fleet manager and approving official understand the adverse actions which may be taken as a result of inappropriate or unauthorized use of the card. Please read and sign the statement below.

VA FACILITY FLEET MANAGER

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of the fleet card and delegation of procurement authority.

TYPE NAME OF FACILITY FLEET MANAGER: Duck, Donald 2

SIGNATURE OF FACILITY FLEET MANAGER: *Donald Duck* DATE SIGNED: 3/20/19

VA APPROVING OFFICIAL STATEMENT

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the facility fleet manager's Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.

TYPE NAME OF APPROVING OFFICIAL: Mouse, Mick 1

SIGNATURE OF APPROVING OFFICIAL: *Mick Mouse* DATE SIGNED: 3/18/19

VA ALTERNATE APPROVING OFFICIAL STATEMENT (As applicable)

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the above facility fleet manager's Alternate Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.

TYPE NAME OF ALTERNATE APPROVING OFFICIAL: Nolan, Ryan

SIGNATURE OF ALTERNATE APPROVING OFFICIAL: *Ryan Nolan* DATE SIGNED: 3/18/19

VA FLEET CARD COORDINATOR STATEMENT

CERTIFICATION: The fleet manager is hereby notified that fleet card refresher training is required every two years, and failure to complete this training will result in the revocation of the fleet card and delegation of procurement authority. I certify that the above named fleet manager, approving official and alternate (if applicable), have successfully completed the Department of Veterans Affairs training on the use of the Governmentwide Fleet Card and meets the criteria required by Agency policies.

TYPE NAME OF FLEET CARD COORDINATOR: Plugo

SIGNATURE OF FLEET CARD COORDINATOR: *Plugo* DATE SIGNED: 3/18/19

DELEGATION OF AUTHORITY

DELEGATION OF AUTHORITY: Upon completion of the Department of Veterans Affairs (VA) fleet card training course, and signature of the Fleet Manager, Approving Official(s), and Fleet Card Coordinator, the fleet manager named above is hereby delegated authority to procure fuel, maintenance and repair for a VA-owned or commercially leased vehicle to be paid by the Governmentwide Fleet Card. The fuel, maintenance and repair procured shall not exceed the micro-purchase threshold amounts according to FAR Part 1.01L for procurement of a single requirement and shall also adhere to the organizational responsibilities and satisfy legitimate VA requirements. All procurements shall be made in accordance with the applicable laws and regulations included but not limited to, the Federal Acquisition Regulation and the VA Acquisition Regulation. This delegation shall automatically terminate upon separation from the agency, reassignment to another office or position within the agency, or revocation of the fleet card by the Approving Official, Program Coordinator, Fiscal Officer, or Delegating Authority.

SIGNATURE OF DELEGATING AUTHORITY: Jordan, Michael *Michael Jordan* DATE SIGNED: 3/20/19

SINGLE PROCUREMENT LIMIT: \$3 2,500

NOTES:

VA LEVEL 1/NATIONAL FLEET CARD COORDINATOR

I have received all of the necessary documentation and processed the request to the servicing bank.

TYPE NAME OF FLEET CARD COORDINATOR: SIGNATURE OF FLEET CARD COORDINATOR: DATE SIGNED:

Audit Question

- Example of a final approved transaction with an approver (only one person approved and final approved this transaction)

Select	Status	Approval Status	Trans Date	Posting Date	Merchant	City/State	Amount	Detail	Trans Unique ID
<input type="checkbox"/>		Final Approved	10/04	10/08	EXXONMOBIL 97441521	BROCKTON, MA	\$28.65		082014721838841220

Summary Allocations Comments Approval History

The Approval History tab displays approval actions taken on a transaction. To pull this transaction back from its pending approval...

Cardholder Approver:
 Current Pending Approver: Final

Approval Actions

Approver	Date/Time	Approval Action	Approver Modifications
Capone, AI	10/25 08:09	Final Approved	

Department of Veterans Affairs **GOVERNMENTWIDE FLEET CARD CERTIFICATION FORM**

NOTE: Before the Governmentwide Fleet Card can be issued to the Facility Fleet Manager, the following statements must be attested to by the fleet manager, approving official, alternate approving official, fleet card coordinator and the delegating authority. Signature on this form certifies that the fleet card will be issued appropriately and the fleet manager and approving official understand the adverse actions which may be taken as a result of inappropriate or unauthorized use of the card. Please read and sign the statement below.

VA FACILITY FLEET MANAGER

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of the fleet card and delegation of procurement authority.

TYPE NAME OF FACILITY FLEET MANAGER: Moore, Mickey
 SIGNATURE OF FACILITY FLEET MANAGER: [Signature] DATE SIGNED: 12/18/18

VA APPROVING OFFICIAL STATEMENT

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the facility fleet manager's Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.

TYPE NAME OF APPROVING OFFICIAL: Nolan, Ryan
 SIGNATURE OF APPROVING OFFICIAL: [Signature] DATE SIGNED: 12/12/18

VA ALTERNATE APPROVING OFFICIAL STATEMENT (As applicable)

CERTIFICATION: I certify that I have read and that I understand the policies and regulations that govern the use of the Governmentwide Fleet Card and my associated responsibilities as the above facility fleet manager's Alternate Approving Official. I further certify that I will adhere to the policies and regulations governing procurement, and that failure to do so will cause the revocation of approving official authority.

TYPE NAME OF ALTERNATE APPROVING OFFICIAL: Pluto
 SIGNATURE OF ALTERNATE APPROVING OFFICIAL: [Signature] DATE SIGNED: 12/12/18

VA FLEET CARD COORDINATOR STATEMENT

CERTIFICATION: The fleet manager is hereby notified that fleet card refresher training is required every two years, and failure to complete this training will result in the revocation of the fleet card and delegation of procurement authority. I certify that the above named fleet manager, approving official and alternate (if applicable), have successfully completed the Department of Veterans Affairs training on the use of the Governmentwide Fleet Card and meets the criteria required by Agency policies.

TYPE NAME OF FLEET CARD COORDINATOR: Duck, Donald
 SIGNATURE OF FLEET CARD COORDINATOR: [Signature] DATE SIGNED: 12/12/18

DELEGATION OF AUTHORITY

DELEGATION OF AUTHORITY: Upon completion of the Department of Veterans Affairs (VA) fleet card training course, and signature of the Fleet Manager, Approving Official(s), and Fleet Card Coordinator, the fleet manager named above is hereby delegated authority to procure fuel, maintenance and repair for a VA-owned or commercially leased vehicle to be paid by the Governmentwide Fleet Card. The fuel, maintenance and repair procured shall not exceed the micro-purchase threshold amounts according to FAR, Part 2.101, for procurement of a single requirement and shall also adhere to the organizational responsibilities and satisfy legitimate VA requirements. All procurements shall be made in accordance with the applicable laws and regulations included but not limited to, the Federal Acquisition Regulation and the VA Acquisition Regulation. This delegation shall automatically terminate upon separation from the agency, reassignment to another office or position within the agency, or revocation of the fleet card by the Approving Official, Program Coordinator, Fiscal Officer, or Delegating Authority.

SIGNATURE OF DELEGATING AUTHORITY: Jordan, Michael DATE SIGNED: 12/18/18

SINGLE PROCUREMENT LIMIT: \$ 2,500

NOTES:

VA LEVEL 1/NATIONAL FLEET CARD COORDINATOR

I have received all of the necessary documentation and processed the request to the servicing bank.

TYPE NAME OF FLEET CARD COORDINATOR: Capone, AI SIGNATURE OF FLEET CARD COORDINATOR: [Signature] DATE SIGNED: 12/18/18

VA FORM AUG 2018 **0242a**

Audit Question

- **Question:** If a vehicle is taken out of service, is the fleet card being cancelled within 3 business days?
- **Ref:** 030509.A and B
- **How we determine compliance:**
 - Contact the Station via Email to confirm if there is any vehicle taken out of service
 - Ask to the FFM to provide the documentation that support the cancelation of the card
- **If there is a transaction on an active fleet card related to a vehicle that was taken out of service the Station will be not in compliance**

Audit Question

- **Question:** Does the FFM maintains a Pool Logs for all expense?
- **Ref:** 030508.C
- **How we determine compliance:**
 - Request Pool Logs from Stations which have Pool cards
 - Check that the following information is present on the Pool Logs:
 - Date of Use
 - Make/Model of Equipment
 - Serial or Equipment Number
 - Fleet Card Users Name
 - Odometer, electric, or gas meter readings
 - Refuel or Maintenance/Repair
- **If the station does not keep pool logs for their transactions, mark as not compliant**

Audit Question

- Example of a pool log (for reference)

POOL CARD LOG BOOK						INDICATE YES OR NO ON FUEL AND REPAIRS			
DATE OF USE	MAKE/MODEL OF EQUIPMENT	SERIAL OR EQUIPMENT NUMBER	FLEET CARD USERS NAME	ODOMETER OR HOURS		REFUEL		MAINTENANCE / REPAIRS	
				BEFORE	AFTER	Y	N	Y	N

Audit Question

- **Question:** Did the vehicle operator complete and submit the daily vehicle trip logs to the FFM?
- **Ref:** 0304 (Vehicle Operator – FTE & Volunteers) Appendix B and NARA Items 10 & 11
- **How we determine compliance:**
 - Request Trip Logs from Stations with Fleet Cards
 - Check that the following information has been recorded appropriately on the Trip Logs:
 - Vehicle name
 - Name of driver
 - Time in/out (daily)
 - Odometer readings in/out (daily)
- **Trip Logs should show the daily transactions the Vehicle Operator – FTE and/or Volunteers have done using a fleet card. If the station does not keep Trip Logs for their transactions, mark as not in compliance**

Audit Question

- Example of a vehicle trip log (for reference). Contains vehicle name, name of driver, purpose, times, and odometer readings out/in.

Department of Veterans Affairs

MOTOR VEHICLE TRIP LOG

MONTH OF Oct 2018 PAGE 1 OF 2 PAGES U.S. GOVERNMENT TAG. NO. VA 123456

NAME OF DRIVER	OFFICIAL PURPOSE	PERIOD OF USE		TOTAL TIME OF TRIP		SPEEDOMETER READING		TOTAL MILES DRIVEN ON TRIP	COMMERCIAL PROCUREMENT		
		TIME	DAY	HOURS	MINS.	OUT	IN		YES	NO	
Goofy	VA	OUT	6:00	10-19			OUT	155399	170		
		IN	2:55				IN	155569			
Goofy	VA	OUT	6:00	10-22			OUT	155569	165		
		IN	2:55				IN	155734			
Goofy	VA	OUT	6:00	10-23			OUT	155734	144		
		IN	8:30				IN	155878			
		OUT					OUT				

Did the vehicle operator complete the VA 5872 / VA 1701572 required training?

- **Ref:** Vol. XVI, Chap 3, 030502.B & Appendix B & D
- **How we determine compliance:**
 - Verify in TMS if training has been completed by the Vehicle Operator responsible for the purchase under the audit sample, and the (VA 5872 and VA 1701572) training certificates are within the two years prior to the transaction date.
Note: Those individuals that are Volunteers and non-VA employees without TMS access may review a printed copy of the VA fleet card training materials and certify to the FFM that the class has been successfully completed.

Individuals who do not complete the training within two years prior to the transaction date, will be marked as non-compliance

If the required training has not been completed, the A/OPC may revoke or suspend the vehicle operators fleet card privileges, and the appropriate documentation filed with the FFM

Is a Vehicle Operator Statement of Understanding on file with the FFM?

Appendix B: Vehicle Operator Statement of Understanding

The VA Fleet Card Program is designed to improve purchases by streamlining the management of fuel and services that are purchased for VA-owned and commercially leased vehicles. I understand that I am authorized to use the fleet card only for those purchases necessary and reasonable for the vehicle it has been assigned to. I will abide by the instructions issued to me by the Department of Veterans Affairs (VA) and the Facility Fleet Manager (FFM) or his/her designee. I will receive prior authorization from the Facility Fleet Management on repairs that exceed \$50.00. If the mileage is not shown on the fuel receipt, I will hand write the mileage on the fuel receipt. I will turn in all receipts, repair orders, and vehicle logs (VA-10-1281) during the first week of every month.

1. _____ I will adhere to all rules and regulations with respect to the VA Fleet Card Program.

2. _____ I will use the VA fleet card only for VA-owned or commercially leased vehicles. (GSA leased vehicles carry their own cards.)

3. _____ I will secure the keys and fleet card when not in use, in a locked storage area.

4. _____ I will ensure that the fuel receipts have the following: date of purchase, current mileage, number of gallons, cost per gallon, type of fuel, total cost, license plate number, and that all items are legible.

5. _____ I will report lost/stolen keys and/or VA fleet cards to the FFM immediately.

6. _____ I will complete all training as required and submit documentation to FFM as required.

7. _____ I acknowledge that I may be personally liable to the Government for the amount of an unauthorized transaction and may be subject to criminal prosecution for intentional misuse of the fleet card or the vehicle.

I also understand failure on my part to abide by these rules or other misuse of the fleet card may result in disciplinary and/or administrative action being taken against me. I also acknowledge that the A/OPC may revoke or suspend my VA fleet card privileges if I fail to abide by the terms of this agreement.

Note. If this agreement and TMS certificates are not on file, the driver may not operate a VA fleet vehicle.

Ref: Vol. XVI, Chap 3 App. B and NARA 10 &11

How we determine compliance:

- Request copy of the Vehicle Operator Statement of Understanding for the Vehicle Operator responsible for the purchase under the audit sample from the FFM to ensure it is available and on file with the vehicle operator signature

If the Statement of Understanding is not signed by the individual, and not on file, then, a Station is deemed to be not in compliance

Unauthorized Transaction (Continued)

- **Disputed Transactions Are Considered Unauthorized Transactions:**
- **How we determine compliance:**
 - Disputed Transaction – A transaction that is being disputed must follow several guidelines.
 - 1. Was the FSC notified (VA Financial Policy, Volume XVI, Chapter 3, 030512.), if so, when, and can the correspondence to the FSC be made available?
 - 2. What protocol does the Station use or have to safeguard Fleet Cards?
 - 3. If a determination has been made by US Bank, then provide a copy of the determination to Fleet Card Audits (FleetCardAudits@va.gov).
 - 4. If no determination has been made by US Bank, contact US Bank and ask if there is a timeframe in which the Station can expect a determination to be made and provide the information to Fleet Card Audits as the above email address.

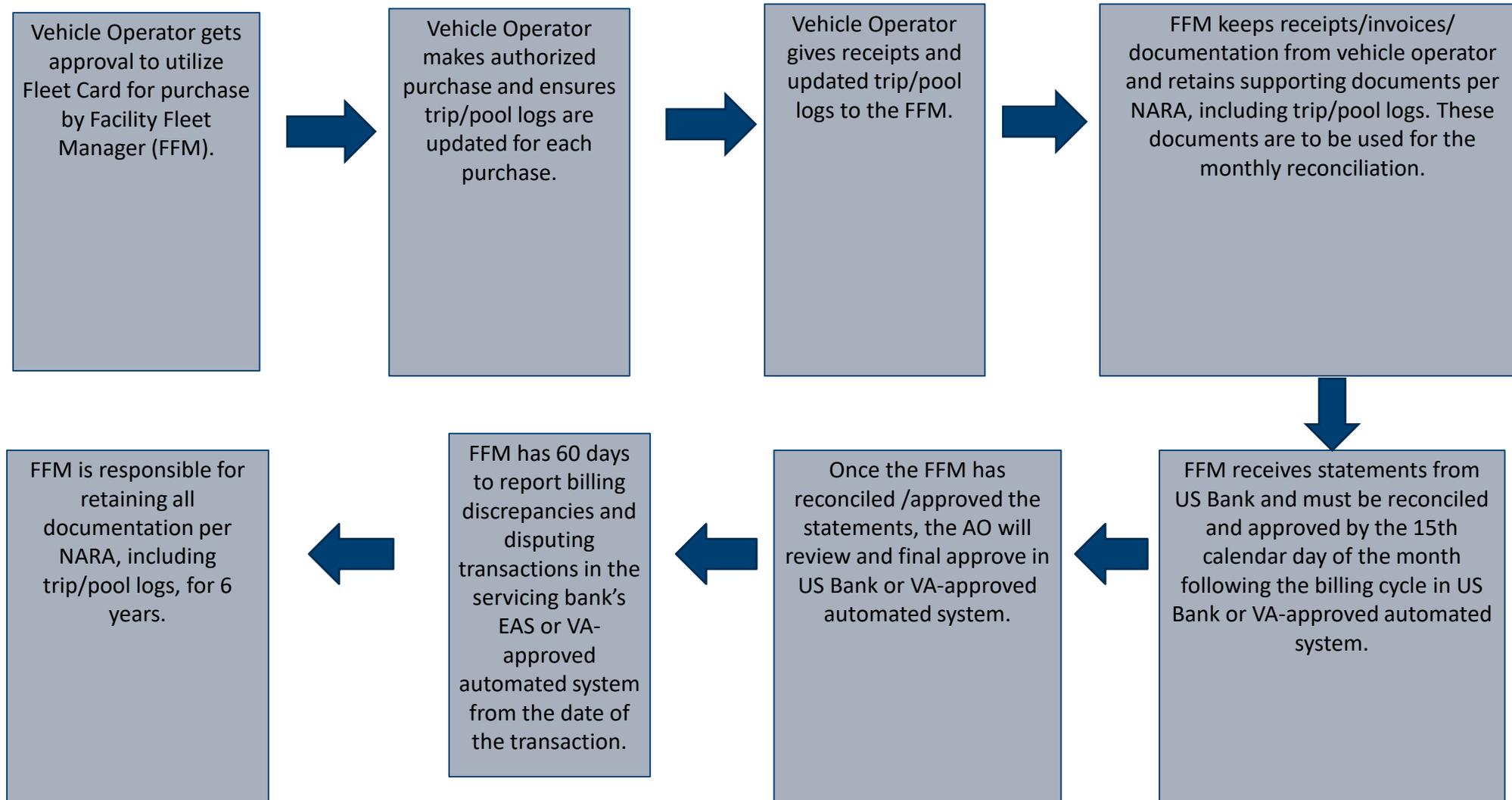
Audit Question

- **Question:** If the transaction was not authorized, was FSC notified of the violation for this transaction?
- **Ref:** 030512.A&B
- **How we determine compliance:**
 - If the auditor determines that according with the VA Fleet Card Policy a transaction would be considered as an unauthorized transaction, the auditor will request supporting documentation if the Financial Services Center was notified and the user was held liable.
- **If the Station does not have documentation related to holding users reliable, mark as not in compliance**

Unauthorized Transaction (Continued)

- **Fraudulent Transactions Are Considered Unauthorized Transactions:**
- **How we determine compliance:**
 - Fraudulent Transaction – A transaction that is the subject of possible fraud must follow several guidelines.
 - 1. A/OPC must be notified IMMEDIATELY (no later than 24 hours from date notified)
 - 2. A/OPC suspends potential Fleet Card that is the subject of the potential fraud
 - 3. A/OPC notifies FSC of potential fraud (no later than 24 hours from date A/OPC is notified).
 - 4. Station conducts investigation regarding potential fraudulent activity.
 - 5. Determination needs to be submitted to FSC.
 - If the determination is deemed to be fraud, has a bill of collection been submitted to recoup government funds?
 - If the determination deems no fraudulent activity was involved, cards may be reinstated (at the A/OPC's discretion).
 - ***Note*** If the A/OPC is unavailable, Alt A/OPC, the Delegating Authority, AO, or FFM must notify the FSC within 24 hours about the potential fraud. All investigations are considered supporting documentation and need to be kept for six years from the date the investigation is completed.

WORKFLOW FOR FLEET CHARGE CARD



Fleet Card Links

- Fleet Card Policy
 - <https://www.va.gov/finance/docs/VA-FinancialPolicyVolumeXVIChapter03.pdf>
- US Bank Access Online
 - <https://www.access.usbank.com/>
- US Bank Web-Based Training
 - <https://wbt.access.usbank.com/>
- Charge Card Portal
 - <https://vaww.ccp.fsc.va.gov/>
- VA Forms (0242a)
 - <https://vaww.va.gov/vaforms/>
- US Bank Decline Reasons
 - <http://www.bussvc.wisc.edu/acct/purchcd/DeclineReasons.pdf>