

**UMASS LOWELL
AUDIT REVIEW PROGRAM/REPORT
FOR PROCARD PURCHASES
CARDHOLDER AUDIT**

| | | | |
|---|--------------|--|--|
| Cardholder Name: | | Record Keeper Name: | |
| Cardholder Department: | | | |
| Chartfield String Number(s): | | Travel on Card (Y/N) | |
| Period Reviewed: | From: | To: | |
| Total Number of Transactions During Period Reviewed: | | Total Dollar Amount of Transactions During Period Reviewed: | |
| Reviewed By: | | Date: | |

| AUDIT TASK | Yes | No | N/A | Findings, Comments, and Recommendations |
|---|-----|----|-----|---|
| Security Procedures | | | | |
| 1. Are the monthly statements and related records that may contain cardholders Master Card Account number kept in a secured location? | | | | |
| 2. Is the ProCard kept in a secured location? | | | | |
| Ordering Procedures | | | | |
| 3. Has the cardholder not made any purchases of restricted commodities (including personal purchases)? | | | | |
| 4. Has the cardholder not dovetailed any purchases to avoid the single transaction limit? | | | | |

| AUDIT TASK | Yes | No | N/A | Comments and Recommendations |
|---|-----|----|-----|------------------------------|
| Documentation and Reconciliation Procedures | | | | |
| 5. Does the cardholder have all appropriate monthly statements from bank? | | | | |
| 6. Do the cardholder's statements reconcile to the Empac Finance System? | | | | |
| 7. Have the individual cardholder statements been reconciled to the receipts and/or other appropriate supporting documentation? | | | | |
| 8. Has the cardholder logged all charges in the Procard Purchase Log? | | | | |
| 9. Are the receipts and/or other appropriate supporting documentation retained with the statements and logs? | | | | |
| 10. Are all receipts and/or other appropriate supporting documentation accounted for? | | | | |
| 11. Does the documentation include appropriate line item detail of purchase? (If not itemized on receipt, cardholder has noted line item detail of purchase.) | | | | |
| 12. Does the documentation support the legitimate business purpose of all transactions? | | | | |
| 13. Have there been no Massachusetts sales taxes charged to account (or if charged, have been appropriately credited)? | | | | |

