



5.9 Cardholder/Approvers Performance Plans

Increase effective internal controls by requiring cardholders/approvers to be evaluated within their performance plans as to accuracy and timeliness of reconciliations and approvals. Use OHRM to distribute the elements to cardholders/approvers. See memo dated September 20, 2010 to Principal Human Resources Managers from William J. Fleming, Acting Deputy Chief Human Capital Officer with subject: "2011 Performance Plan Language for Purchase Cardholders and Purchase Card Approval Officials."

Mandatory Language for existing elements (collateral duties) for employees with Purchase Cardholder and Purchase Card Approving Official responsibilities:

Purchase Cardholders

Results of Major Activities

Authorized purchase card transactions are completed for official Government business only.

Purchase card transactions are reconciled in the accounting system.

Purchase card files are maintained.

Criteria for Evaluation

Authorized purchases are completed in accordance with guidance on use of the purchase card outlined in Federal, Departmental, and Operating Unit laws, regulations, and policies.

Purchase card transactions are accurately reconciled to the correct accounting codes by the established due dates.

Transaction files are accurately maintained and include the required documentation specified in operating unit guidance.

Purchase Card Approving Officials

Results of Major Activities

Purchase card purchases are reviewed.

Accounting codes in the purchase card system are reviewed.

Reconciliation of cardholder transactions are verified.

Criteria for Evaluation

Purchase card activities are reviewed prior to the purchase in accordance with Federal, Departmental, and Operating Unit laws, regulations, policies and guidance as it relates to use of the purchase card.

Accounting codes in the purchase card system are reviewed by established due dates.

Reconciliation of cardholder transitions are accurately verified by established due date.



Examples

Example: (Not applicable)

Sources

- 1. Source:** AP BPR Recommendation 4.3.10 Purchase Card Bill
Document ID: Accounts Payable Standardization and Optimization Business Process Re-Engineering Analysis (Accounts Payable BPR Analysis 2007 v3.0.doc)
Publication Date: August 28, 2007
- 2. Source:** AP BPR Phase II Recommendation 2.11.1.3 Purchase Card
Document ID: Department of Commerce AP BPR Phase II Results Documentation (AP_BPR_Results_Final_v1.5.doc)
Publication Date: April 30, 2008
- 3. Source:** AP BPR 4.11.2.3 Cardholder/Approvers Performance Plans
Document ID: AP BPR Implementation Status as of 09-13-10.xls
Publication Date: September 13, 2010
- 4. Source:** Memo from William J. Fleming
Document ID: 2011 Performance Plan Language for Purchase Cardholders and Purchase Card Approval Officials
Publication Date: September 20, 2010