

Name of Facility: \_\_\_\_\_  
 Individual completing checklist: \_\_\_\_\_  
 Manager's review and checklist: \_\_\_\_\_  
 Flight Chief review and signature: \_\_\_\_\_

Date: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Date: \_\_\_\_\_

**Resource Management Internal Control Checklist  
 for Internal Review of Services Nonappropriated Fund Instrumentality (NAFI) Activities**

<b>PART I: GENERAL</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
1. Are all individuals associated with administration, managing, handling, safeguarding, and accounting for NAF assets familiar with AFMAN 34-202, Protecting NAF Assets?			
2. Have operating instructions (OIs) for protection of cash and other assets been written and distributed to activity personnel? Are they complied with? (AFMAN 34-202, para 3.1.1.)			
3. Is prompt and effective action taken on prior financial operation reviews?			
4. Does management conduct self-inspections at least annually? (AFMAN 34-202, para 2.5.2.)			
5. Is documentation of these inspections and corrective action taken presently on file? (AFMAN 34-202, para 2.5.2.)			
6. Does activity manager or designee conduct surprise cash counts of all activity change and imprest funds at least quarterly? (AFMAN 34-202, para 4.10.1)			
7. Has installation commander appointed NAFI Fund Custodian, if other than RMFC? (AFMAN 34-201, para 2.5.2.)			
8. Has RMFC/Fund Custodian signed for NAFI Fund? (AFMAN 34-209, para 2.13.3.)			
<b>PART II: PROTECTION OF CASH</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
<b>GENERAL</b>			
1. Are written procedures (OIs) available to all personnel authorized to handle cash, which include procedures to follow when duress alarm systems fail? (AFMAN 34-202, para 3.1)			
2. Do employees understand these OIs and comply with written instructions?			

3. Do only responsible personnel have access to cash, including that in locked containers stored and safes? (AFMAN 34-202, para 3.1.1.)			
4. Are daily bank deposits made to keep cash-on-hand to the minimum required to conduct business? (AFMAN 34-202, para 4.3.)			
5. Has activity manager provided the NAF Accounting Office (AO) with a list of normally scheduled activities that will submit an AF Form 1876, NAF Consolidated Cost Center Report or automated equivalent (including frequency of submissions)? (AFMAN 34-202, para 4.9.3.)			
6. Have fund storage limits been established and approved by installation commander? (AFMAN 34-202, para 3.2)			
7. If activity has overnight storage capability of \$7,500 or more, is "marked money" used? (AFMAN 34-202, para 3.10.)			
8. Is marked money placed in cash drawers and safes in such a way as to avoid suspicion or alert unauthorized persons of its presence? (AFMAN 34-202, para 3.10.1.4.)			
<b>CHANGE FUND</b> ( <i>Note:</i> Use of NAF Purchase Card (P-Card) is preferable to using petty cash for small purchases.)			
1. If RMFC/Fund Custodian has granted approval for refunds to be made from petty cash funds, does manager or designee approve all refunds? (AFMAN 34-202, para 4.12.)			
2. Are change funds reviewed annually to ensure that cash is kept to a minimum amount required for operations? (AFMAN 34-202, para 5.1.2.)			
3. Has the RMFC/Fund Custodian granted approval for an activity that does not have petty cash and other imprest funds, to use change fund and receipts for petty cash-type purchases? (AFMAN 34-202, para 5.3.)			

<p>4. If use of change fund and receipts are approved for petty cash-type purchases, has activity manager designated, in writing, each cashier that has authority to process petty cash-type and other imprest fund requirements? (AFMAN 34-202, para 5.3.3.)</p>			
<p>5. Have cashiers been provided a list of NAF personnel authorized to approve transactions that are to be reimbursed by change funds and receipts? (AFMAN 34-202, para 5.3.3.)</p>			
<p>6. Have cashiers been instructed that they are not to accept AF Forms 1401 (to reimburse change funds) that are not properly completed? (AFMAN 34-202, para 5.3.4.2.)</p>			
<p>7. Has activity manager signed for change fund? (AFMAN 34-202, para 5.4.1.)</p>			
<p>8. When the change fund is transferred to another individual such as a general change fund cashier or assistant manager, has manager obtained a signed receipt for funds that is filed in activity? (AFMAN 34-202, para 5.4.2.)</p>			
<p>9. Do cashiers sign AF Form 1875, NAF Individual Cashier's Report, or automated equivalent when accepting their activity change fund prior to conducting business? (AFMAN 34-202, para 5.6.4.)</p>			
<p>10. Are general change fund and funds in vault counted daily and AF Form 2556, Cash Count Report forwarded to Fund Custodian? (AFMAN 34-202, para 4.11.)</p>			
<p>11. Is change fund replenished by: (AFMAN 34-202, para 5.5.)</p>			
<p>a. Exchanging customer checks for cash from cash receipts? (AFMAN 34-202, para 5.1.)</p>			

<p>b. Exchanging completed AF Form 1401 with receipts attached for cash from daily receipts? (AFMAN 34-202, para 5.5.3.)</p>			
<p>c. Exchanging customer's checks for cash at the central cashier depository? (AFMAN 34-202, para 5.5.2)</p>			
<p><b>CASHIER'S CAGE</b></p>			
<p>1. Are main cashier and cashier's check-cashing areas secured and not accessible to unauthorized personnel? (AFMAN 34-202, para 3.7)</p>			
<p>2. For funds protected by an intrusion detection alarm system, has security forces been provided a list of names of personnel authorized to open or close alarm containers or areas, and updated as changes occur? (AFMAN 34-202, para 3.1)</p>			
<p>3. Are signs posted outside door reading, "Authorized Personnel Only"? (AFMAN 34-202, para 3.7.1.)</p>			
<p>4. Is a list of individuals authorized access to area posted inside cashier's cage? (AFMAN 34-202, para 3.7.1)</p>			
<p>5. Is work area large enough for general cashier fund and the check-cashing cashier funds to be segregated? (AFMAN 34-202, para 3.7.6.)</p>			
<p>6. When cashiers leave immediate area of cashiers' cage do they ensure funds are locked in cash drawer or safe, and that forms are secured so that they are not accessible? (AFMAN 34-202, para 3.7.4.)</p>			
<p>7. At end of each shift, before cashier departs, is a security check of cashier's area conducted by an authorized individual (other than cashier) to ensure all funds have been properly deposited or stored and that all documents and forms have been properly secured? (AFMAN 34-202, para 3.7.9)</p>			

<p>8. Is a secure place available where all other cashiers may pick up their change funds, turn in their receipts, and complete AF Form 1875? (AFMAN 34-202, para 3.7.8)</p>			
<p>9. Are safe combinations changed annually or when someone with the combination leaves (PCS, termination, etc.) required? (AFMAN 34-202, para 3.3.2.)</p>			
<p>10. Is an activity manager or representative always present when a safe is used and left open for temporary storage of, and access to, cash assets? (AFMAN 34-202, para 3.3.)</p>			
<p><b>CHECK CASHING/CONTROLLING</b></p>			
<p>1. Have cashiers been briefed and do they understand that they are not permitted to cash their personal checks from an activity change fund for which they are responsible? (AFMAN 34-202, para 4.14.11.)</p>			
<p>2. If personal checks are cashed for customers, do checks contain person's name, grade, organization, mailing address, and phone number? (AFMAN 34-202, para 4.14.8.)</p>			
<p>3. Is a sign posted stating activity's check cashing policies and penalties incurred on all returned checks? (AFMAN 34-202, para 4.20.5)</p>			
<p>4. Have cashiers been instructed that they are not to cash checks for individuals on returned check or suspension list, or from individuals without proper identification? (AFMAN 34-202, para 4.20.)</p>			
<p>5. Does activity cash checks for up to but not exceeding \$20 over amount of a purchase or a completed transaction? If so, has approval been obtained from FSS commander? (AFMAN 34-202, para 4.14.12.)</p>			

6. If the activity receives mail-in payments, has the activity manager written an OI for employees receiving checks and cash payments received in the mail? (AFMAN 34-202, para 4.16, 4.16.3)			
7. Has the activity manager designated someone other than the general cashier or accounts receivable clerk to open the incoming mail and remove all checks and cash? (AFMAN 34-202, para 4.16)			
<b>CASH REGISTERS/Point of Sale (POS) System</b>			
1. Are cash registers used when required and placed in a position so customer can conveniently see visual display? (AFMAN 34-202, para 3.9.4.1.1)			
2. Are "kick-out" tapes from cash registers/POS provided to customer? (AFMAN 34-202, para 3.9.4.)			
3. On an incorrectly rung sale, is cash register tape annotated to flag the error, and is an AF Form 645 completed and approved? (AFMAN 34-202, para 3.9.5.)			
4. Does manager closely monitor excessive "no sale" and refund vouchers that represent potentials for cash manipulation? (AFMAN 34-202, para 5.6.8.)			
5. Does manager ensure that more than one cashier does not work out of the same cash drawer? If no, is a current waiver available? (AFMAN 34-202, para 3.9.6.)			
6. Does the activity manager or designee control cash register reset and read keys and passwords for POS systems? (AFMAN 34-202, para 3.9.7.4)			
7. Does activity manager or designee read cash registers and/or POS close-out/reports at end of each shift? (AFMAN 34-202, para 3.9.8.)			

8. At end of each shift is AF Form 1875, NAF Individual Cashier's Report, or automated equivalent properly prepared and receipts turned in or deposited? (AFMAN 34-202, para 3.9.8)			
9. Are controlled forms correctly accounted for on reverse side of AF Form 1875 or automated equivalent including signatures? (AFMAN 34-202, para 5.6.3)			
10. Does manager or designee sign AF Form 1876, Consolidated Cost Center Report, or automated equivalent after ensuring that it is completed correctly? (AFMAN 34-202, para 3.9.8)			
11. Does activity manager monitor overages and shortages and take appropriate action; i.e., counsel employees or provide additional training? (AFMAN 34-202, para 5.6.7.)			
<b>CASH REFUNDS</b>			
1. Is AF Form 1401, Petty Cash/Refund Voucher or refund vouchers programmatically produced by POS used for cash refunds up to \$500? (AFMAN 34-202, para 4.12.)			
2. Does manager ensure that special order items can be readily sold before approving cash refunds for returns? (AFMAN 34-202, para 4.12.)			
3. Are refunds adequately documented? (AFMAN 34-202, para 4.12.)			
4. Are patron's accounts credited for charge sale refunds? (Cash refunds are not permitted for charge sales.) (AFMAN 34-202, para 4.12.1.)			
<b>VENDING AND AMUSEMENT MACHINE CONTROLS</b>			
1. Are the cash box keys for NAFI- and concessionaire-owned amusement, music, and vending machines maintained in NAF AO? (AFMAN 34-202, para 6.3.)			

2. Do NAFI- and concessionaire-owned amusement, music, and vending machines have:			
a. Meter capability? (AFMAN 34-202, para 6.4.3.)			
b. A two-lock system (one for machine and one for cash box) if machines contain cash? (AFMAN 34-202, para 6.3)			
(1) For NAFI-owned machines, does activity manager keep machine key?			
(2) For concessionaire-owned machines, does the RMFC specify merchandise and cash controls, and cash collection procedures? (AFMAN 34-202, para 6.7.)			
3. If a two-lock system is not available, does NAF AO keep one key to machine in a locked pouch? (AFMAN 34-202, para 6.7.2.)			
4. When NAFI-owned machines are emptied of cash does an individual appointed by FSS commander or director obtain cashbox key from NAF AO? (AFMAN 34-212, para 6.4.)			
5. Is AF Form 1400, Vending/Amusement Machine Collection Report used to record cash collection from both NAFI- and concessionaire-owned machines? (AFMAN 34-202, para 6.8.1 and para 6.4.2.)			
6. When a collection or exchange is made from a NAF- or concessionaire-owned machine, does activity manager or designee verify amount of all cash removed and signs AF Form 1400? (AFMAN 34-202, para 6.4.2)			
8. When concessionaire-owned amusement machines have meter capability, are meter readings recorded on AF Form 1400 at time cash is counted? (AFMAN 34-202, para 6.4.3 and 6.8.)			
<b>COUPON CONTROLS</b>			



1. Has use/issue of promotional coupons been approved by the FSS commander/director? (AFMAN 34-202, para 4.22.)			
2. Do cashiers understand that coupons are not to be redeemed for cash by customers or employees? (AFMAN 34-202, para 4.22.3.)			
3. Does activity manager or designee maintain a list of coupons printed and issued? (AFMAN 34-202, para 4.22.2.)			
4. Is NAF AO advised of coupons issued? (AFMAN 34-202, para 4.22.2.)			
5. Does each coupon clearly state its value and when, where, how, and who may use it? (AFMAN 34-202, para 4.22.)			
<b>BINGO OPERATIONS</b>			
1. Has the activity manager issued an OI that defines whether the bingo (special activity prize) fund is replenished or deposited? (AFMAN 34-202, para 5.1.3)			
2. Is payment for any individual cash prize from the bingo prize fund limited to less than \$1,200? (AFMAN 34-202, para 5.9.3)			
3. Are all individual bingo cash prizes of \$1,200 or more paid by disbursement request? (AFMAN 34-202, para 5.9.4)			
4. Are cash prizes paid from bingo receipts? If so, has approval been granted by the RMFC? (AFMAN 34-202, para 5.9.2)			
5. Payment to individual winners of less than \$1,200 may be made by cash or check. If a winner requests a check, is a NAF Disbursement Request, prepared and forwarded to the NAF AO the 1st day after the win? (AFMAN 34-202, para 5.9.4)			

6. Does the NAF AO prepare IRS Form W2-G for all cash and merchandise prizes of \$1200 or more? (AFMAN 34-202, para 5.9.3)			
<b>PART III: MERCHANDISE/PROPERTY</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
1. Has activity manager coordinated with security forces to establish periodic patrols of areas where NAF property is stored, particularly at night? (AFMAN 34-202, para 7.1.2.)			
2. Has manager prepared an OI outlining methods of surveillance to detect and prevent misappropriation or misuse of property? (AFMAN 34-202, para 7.1.2.)			
3. Have activity employees been instructed not to leave resale merchandise unattended while activity is in operation? (AFMAN 34-202, para 7.2.1.)			
4. Is merchandise placed so that it is not next to exterior windows (except for display and promotion)? (AFMAN 34-212, para 7.2.4)			
5. Are small, high value, and/or pilfer able items in a showcase, or displayed behind counter whenever possible? (AFMAN 34-202, para 7.2.)			
6. Are secure inside storage areas used whenever possible? (AFMAN 34-202, para 7.2.5.)			
7. Are outside areas always locked unless one or more authorized individuals are present? (AFMAN 34-202, para 7.2.5.)			
8. For security purposes, is outdoor lighting and fencing obtained whenever possible? (AFMAN 34-202, para 7.2.5.)			
9. Has manager issued an OI to employees for control and protection of consigned merchandise? (AFMAN 34-202, para 7.6.)			

10. When items, identical to those purchased, are received free, (special bonus or promotional) are they listed on receiving report without cost, and added to inventory to reduce unit cost of items purchased? (AFMAN 34-209, para 7.15.1.)			
11. Is prior approval obtained from FSS Commander before free or donated items are accepted, and the donor has relinquished ownership rights in writing? (AFMAN 34-202, para 7.5., and AFMAN 34-201, para 5.10.3.3.)			
12. Is central storeroom facility large enough to house all supplies and merchandise under a single roof? (AFMAN 34-202, para 7.3.)			
13. Are adequate temperature controls maintained to store foodstuffs to avoid possibility of spoilage? (AFMAN 34-202, para 7.3.1.)			
14. Has a regular schedule for routine maintenance been developed to ensure equipment such as freezers, and coolers will not malfunction causing losses from food spoilage? (AFMAN 34-202, para 7.3.1)			
15. Are exterior doors and windows sufficiently secured? (Window bars are recommended.) (AFMAN 34-202, para 7.3.3.)			
<b>PURCHASING AND INVENTORY</b>			
1. Are receiving reports recorded in Internet Based Purchasing System (IBPS) within 24 hours of receipt of goods or services? (AFMAN 34-209, para 8.13.2. and AFMAN 64-302, para 12.2.)			
2. Are partial shipments documented on receiving report and identified in IBPS? (AFMAN 34-209, para 7.4.)			
3. Does a separation of duties exists so that individual ordering goods does not receive them into inventory? (AFMAN 34-209, para 2.10.4. and 7.1.1.)			

4. When vendors provide free items as bonuses or as a purchase discount, are free items noted on the receiving report? (AFMAN 34-209, para 7.15.1.)			
5. If donations are received for special occasions and given away, are they accounted for without processing them through inventory and cost of sales? (AFMAN 34-209, para 7.15.2.)			
6. Has a no-charge memo entry been made on stock records to account for donated items? (AFMAN 34-209, para 7.15.2.)			
7. Has RMFC or designee examined all transactions involving donations to ensure activity manager accounts for items received? (AFMAN 34-209, para 7.15.2.)			
8. Does NAF AO assign stock numbers and standard units of measure to control inventories on all resale, storeroom merchandise, and supply items? (AFMAN 34-209, para 7.8.)			
9. If activity is authorized to sell firearms, are firearms inventoried daily for internal control purposes and inventories sent to NAF AO at end of each month? (AFI 34-209, para 9.3.4.)			
10. Does manager verify and sign AF Form 2533, Transfer Between Cost Centers, to ensure goods or stock are appropriately transferred between cost centers? (AFMAN 34-209, para 7.9.)			
11. For losses of inventory items due to spoilage, breakage, or expired date, does manager provide a written and signed notice to RMFC? (AFMAN 34-209, para 7.10.2.)			
12. Is decentralized storeroom inventory maintained as additional control for backup stock for in-use inventories, for high value, or sensitive merchandise? (AFMAN 34-209, para 9.1.3.)			

13. Are separate memorandum perpetual inventories maintained for each consignor of merchandise held on consignment? (AFMAN 34-209, para 9.1.4.)			
14. Are inventory records reviewed at least semi-annually to identify slow moving items and dead stock? Are actions taken to reduce inventory of slow moving items and/or dead stock? (AFMAN 34-209, para 9.2.)			
15. Are established schedules followed to ensure prompt submission of inventories to NAF AO? (AFMAN 34-209, para 9.3.)			
16. In establishing maximum dollar levels of storeroom inventory are the factors of frequency of delivery, adequacy of space, exposure to spoilage and pilferage taken into consideration? (AFMAN 34-209,para 9.3)			
17. Are firearms inventoried daily for internal control purposes? (AFMAN 34-209, para 9.3.4)			
18. Are all food or beverage activities, pro shops, audio/photo and tickets inventoried monthly? (AFMAN 34- 209, para 9.3.1)			
19. If the activity has a POS system that maintains perpetual inventory is a physical inventory performed annually rather than the quarterly? (AFMAN 34-209, para 9.3)			
20. Does the activity manager or designee directly supervise the physical inventories? (AFMAN 34-209, para 9.3.6)			

<p>21. All resale inventories are taken no less than on a quarterly basis. FSS Commander or Director may establish an inventory frequency for activities on a more frequent basis (i.e. monthly) (AFMAN 34-209, para 9.3) For activities using approved alternate inventory systems submit: Inventory extension report by Item and Summary, purchase recap report by invoice number and summary, and management summary report or equivalent reports.</p>			
<p>22. Upon change of managers, did the incoming manager verify the property records by taking a physical inventory? (AFMAN 34-209, para 9.4.1)</p>			
<p>23. Did the incoming manager sign the activity transfer? (AFMAN 34-209, 9.4.1)</p>			
<p>24. If the incoming manager has waived taking a physical inventory, is a copy of the waiver attached to the change of manager certificate? (AFMAN 34-209, para 9.4.1)</p>			
<p>25. Did the incoming manager check the correctness of decentralized storeroom or in-use inventories? (AFMAN 34- 209, para 9.4.1)</p>			
<p>26. Did the incoming manager reschedule the required annual inventory, for not more than 1 year after taking charge, for resalable merchandise, supplies, property, and equipment? (AFMAN 34-209, para 9.4.1)</p>			
<p>27. Did the property custodian correct all discrepancies identified in the annual NAF property and saleable merchandise inventories? (AFMAN 34-209, para 9.4.1)</p>			
<p>28. Did the property custodian correct all discrepancies identified in the annual APF property inventory? (AFMAN 34-204, para 4.3.3)</p>			
<p>29. Did the property custodian correct all discrepancies identified in the annual DRMO property inventory? (AFMAN 34-204, para 4.1.6.1)</p>			

<b>PART IV: LOSS OF CASH AND OTHER NAF ASSETS</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
<b>REPORTING CASH LOSSES</b>			
1. For losses up to and including \$50 (with RMFC/Fund Custodian approval), does the activity manager conduct an informal review, document the results, and file in the activity? (AFMAN 34-202, para 8.5.1)			
2. If the review indicates negligence (simple or gross) or willful misconduct, does the manager notify the RMFC/Fund Custodian and Services commander/director so that further action can be taken? (AFMAN 34-202, para 8.5.1)			
3. For losses over \$50 up to and including \$250, does activity manager conduct a review and provide a brief written explanation to RMFC? (AFMAN 34-202, para 8.5.2.)			
4. If review indicates negligence (simple or gross) or willful misconduct, does manager notify RMFC and FSS commander/director so that further action can be taken? (AFMAN 34-202, para 8.5.1.)			
5. For each loss reported, does activity manager document sufficient information to show what happened, who was responsible, what should be done about it, and how to prevent similar losses in future? (AFMAN 34-202, para 8.4.)			
<b>PART V: NAF PAYROLL TIME AND ATTENDANCE REPORTS</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
1. Are all Time and Attendance (T&A) reports/forms reviewed and officially certified by manager or designee? (AFMAN 34-209, para 13.2.1.)			
2. Does manager have supporting documentation for all leave included on T&A reports/forms (OPM 71, Request for Leave, or Approved Absence)? (AFMAN 34-209, para 13.13.)			

3. Have all entitlements, such as overtime, tip offset, employee meals, etc., been entered correctly in accordance with regulations? (AFMAN 34-209, Chap 13.1)			
4. Has manager provided NAF AO a written letter of authorization listing those persons authorized to sign T&A cards and approve overtime at activity? (AFMAN 34-209, para 13.2.3.)			
5. For tipped employees, does each T&A report/form have attached a completed signed IRS Form 4070, Employee's Report of Tips to Employer, and captured on current period's timesheet? (Negative reports are required.) (AFMAN34-209, para 13.26.)			
6. Do all labor transfers between activities, cover hourly rate of pay, differential, premium, overtime, insurance, Federal Insurance Contributions Act (FICA), workers' compensations, and unemployment compensation. (AFMAN 34-209, para 13.25.)			
7. Have applicable flight chiefs developed a local operating instruction on treatment of special function gratuities in NAF activities? (AFMAN 34-209, para 5.6.)			
8. Does RMFC approve all offline payment of wages? (AFMAN 34-209, para 13.4.2.1)			
9. Are employee awards processed through AF Services Financial Management System payroll module? (AFMAN 34-209, para 13.22. and 13.22.1)			
<b>PART VI: NAF PURCHASE CARD PROGRAM (P-CARD)</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
1. Is each Approving Official (AO) issued a written letter of appointment signed by the Installation Program Coordinator (IPC) and a warranted contracting officer if the IPC is not warranted? Original is stored in the IPC's file with a copy to the AO. (AFMAN 64-118, para 3.1)			



<p>2. Was each cardholder issued a delegation of purchase authority signed by the IPC and a warranted contracting officer if the IPC is not warranted, fully describing types of purchases authorized and dollar limitations? (AFMAN 64-118, para 3.2)</p>			
<p>3. Are cardholder Single Purchase Limits no greater than \$10,000 current Single Purchase Limit? (See EXCEPTIONS below.) AFMAN 64-118, para 3.3</p> <p>Exceptions:</p> <p>(1)When specified in a written delegation of authority, non-warranted cardholders can purchase resale items up to \$25,000 per transaction from AAFES and the commissary, and for printing from the Defense Automated Printing Service (DAPS).</p> <p>(2)NAF contracting officers may specify the GPC as a method of payment on contracts up to the limit of their warrant. The IPC may establish cardholder accounts for training and education program managers with a single purchase limit of \$25,000.</p>			
<p>4. Did the AO, in coordination with the IPC, assign each CH a monthly credit limit? (AFMAN 64-118, para 3.4)</p>			
<p>5. Are cardholders provided access to Merchant Category Group “999” for greater than 48 hours? (AFMAN 64-118, para 3.5)</p>			
<p>6. Have all cardholders and AOs received training (prior to using the GPC, and at least annually) on how to use the NAF GPC as evidenced by a certificate of training retained by the IPC? (AFMAN 64-118, para 4.7)</p>			
<p>7. Does the IPC retain a current listing of all AOs and cardholders along with supporting documents (e.g., training records, surveillance records, setup forms, delegations of authority, etc.)? (AFMAN 64-118, para 4.1.9 and 4.11)</p>			

8. Perform periodic checks of information within the online bank system to ensure Single Purchase Limits are appropriate, reviews are timely, approvals are done, and transaction notes are completed. (AFMAN 64-118, para 4.1.7)			
9. If a cardholder violates NAF purchase card program procedures, has the IPC taken appropriate action to preclude reoccurrence? (AFMAN 64-118, para 5.6)			
10. Are all Transactions for the billing cycle being reviewed and appearing on the cardholder SOA must reconcile to the cardholders' log and receipts. (AFMAN 64-118, para 4.3.6)			
11. Do cardholders retain copies of all purchase documents to reconcile their monthly SOA? (AFMAN 64-118, para 4.3.6)			
12. Are all purchases of accountable property items approved as NAF budget items and reported to the NAF AO for inclusion in the property system? (AFMAN 64-118, para 4.2.2.1)			
13. Do AOs validate SOA with receipts? (AFMAN 64-118, para 4.2.2.2)			
14. Do Cardholders file a dispute with the bank if a dispute has not been resolved with vendor within 60 days? (AFMAN 64-118, para 4.3.20.1)			
15. Are alternate AOs designated to approve cardholder SOAs if the AO official is on leave or TDY? (AFMAN 64-118, para 4.2.2.2)			
16. Do the AOs review and sign each cardholder's monthly SOA ensuring all items purchased by the cardholder were authorized to support the activity's needs and comply with current directives? (AFMAN 64-118, para 4.2.2.2)			

17. Do AOs notify the IPC in a timely manner to close accounts of cardholders who have retired, separated, or who no longer have cardholder responsibilities? (AFMAN 64- 118, para 4.11.2)			
18. Was preapproval accomplished for all transactions? (AFMAN 64-118, para 4.1.9)			
19. Was receiving documentation completed as required? (AFMAN 64-118, para 4.1.10)			