

AUDIT PRACTICES

Review Practices

Monthly basis is ideal

Receipts and data done separately

Don't neglect declined transactions

Check for duplicates

Fraud and Abuse Prevention

Match Level III details to receipts

Ensure terminated employees don't cards (cross check employee and P-Card lists)

Auditors can't have P-Cards or involvement with Program

Additional Auditing Practices

Communicate early and often

Appoint a specific team tasked with finding policy violations