



Oregon
University
System

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Purchasing and Procurement Cards Departmental Questions

Answer each question with a “Yes” or “No.” “No” responses indicate a potential internal control weakness. Consult with your Business Affairs office on possible control weaknesses.

1. Do the appropriate unit personnel have access to and knowledge of the applicable policies and procedures?
2. Do you periodically review the list of your unit’s authorized signers and receivers to ensure that it is appropriate and adequate?
3. Do you ensure that a purchase order was properly completed, if required?
4. If a transaction warrants a formal contract or agreement instead of, or in addition to, the purchase order, do you ensure that it is completed?
5. Are you aware when competitive bidding is required? If yes, do you follow these procedures for all purchases of goods and services?
6. If a transaction relates to personal services, are steps taken to determine if the service provider is an independent contractor?
7. Is a sole source justification completed when solicitation of competitive bids is not justified?
8. Are you aware of and do you take measures to ensure requisitions are not split to circumvent the established levels for bidding?
9. Do you review and respond in a timely manner to problem documents forwarded by purchasing?
10. Do unit representatives sign for receipt of goods and services?



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11. Do you ensure that an original invoice supports the request for payment and that the invoice is accurate?
12. Are purchase initiations, receipts of goods, and payment authorizations performed by the same individual?
13. Do managers review Banner transaction statements for the department on a monthly basis for appropriateness of purchases?
14. Do unit personnel know they are not to accept gifts from vendors? Do employees turn down gifts offered by vendors?
15. Are you using standard contracts authorized by the purchasing department?
16. Do all cardholders undergo training prior to receiving and using cards?
17. Is a log maintained for all procurement card purchases?
18. Is the log reconciled to the monthly statements for accuracy of charges?
19. Do receipts support all charges?
20. Does someone other than the card user and custodian (with departmental oversight and program knowledge) review the records on a monthly basis to ensure the appropriateness of charges?
21. Do all charges to the card adhere to restrictions outlined in the procurement card policy?
22. Is the procurement card agreement that lists all authorized users current?
23. Is the procurement card physically secured?