

WACHS WORKSHEET FOR PCARD COMPLIANCE 'SPOT CHECKS'

Region Completing Return	
Period of Coverage	
Prepared By	Date:
Finance Manager Approval	Date:

1.2 PCard Statements	
1.2.1 - Statement Received?	Yes / No
1.2.2 - Date signed by P Card Holder	Date
1.2.3 - Date signed by Approver	Date
1.3 Delegations - Delegations and transactions will be reviewed to determine:	
1.3.1 - Has the decision to purchase been approved in accordance with the Procurement Delegation Schedule?	Yes / No
1.3.2 - Does the P Card holder have the appropriate Financial Delegation for the purchase?	Yes / No
1.3.3 - If not, has an Officer with an appropriate Financial Delegation provided written approval of the purchase prior to the transaction being made?	Yes / No
1.4 P Card Transaction Testing - P Card transaction supporting documentation, Flexipurchase system transactions and Statements will be examined to determine:	
1.4.1 - Does the transaction seem to be of an official nature (not deemed for personal use)?	Yes / No
1.4.1a - If of a personal nature, has a Form 625-2 or 3 been submitted within the appropriate time frame?	Yes / No
1.4.1b - If of a personal nature, has WACHS been reimbursed within 5 days of the employee becoming aware?	Yes / No
1.4.2 - Is the vendor an approved supplier (as per the CUA for that product or contract for the AHS)? If no CUA or relevant contract for that product, put OK.	Yes / No / OK
1.4.3 - Do Purchases for hospitality have an authorised Hospitality Acquittal Form attached (includes all meal purchases)?	Yes / No / NA
1.4.4 - Are Tax invoices/receipts attached to the statement and do they agree to the \$ value of the statement?	Yes / No
1.4.5 - Is the invoice 'whole' as opposed to being split? (Check Receipt amount against transaction amount)	Yes / No
1.4.6 - Does the description of goods/services received match the invoice?	Yes / No
1.4.7 - Have goods/services been coded to the correct cost centre and account code?	Yes / No
1.4.8 - Was the transaction coded by the 10 th day of the month?	Yes / No
1.4.9 - Was the transaction approved on Flexipurchase by the 10 th day of the month following the purchase?	Yes / No
1.4.10 - Have card restrictions been adhered to, such as not using the card for fuel, withdrawing of cash or going beyond transaction and credit limits?	Yes / No
1.4.11 - Is the NAB Statement printed and certified by cardholder and approving officer by the 10th day of the month?	Yes / No
1.4.12 - Purchase made by person other than the nominated cardholder, (i.e. P Card or ID information given to another officer)	Yes / No
1.4.13 - Approver has delegated their P Card 'approval authority' to another officer who has a lower or NO P Card delegation authority	Yes / No
1.4.14 - Disputed Transactions have been flagged as disputed by the card holder, and declined by the Authorising officer on Flexipurchase	Yes / No

Legend:

- Not official WA Health Purchase
- CUA exists - was not used
- No authorisation attached
- Invoice Not attached/\$Value did not agree
- Invoice splitting
- Goods/service description does not match invoice
- Incorrect Cost Centre / Account Code
- Not coded by 10th of month
- Not approved in Flexipurchase by 10th of month
- Card limits and restrictions breached
- Statement certified by 10th of the month
- Purchase not made by nominated cardholder
- P Card Approval Authority inappropriately delegated
- Disputed Transaction not properly processed

Name Of P Card Holder	Transaction Posting Date	Transaction Date	Name of Supplier	Description of Goods/Service	\$ Value	1.2.1	1.2.2	1.2.3	1.3.1	1.3.2	1.3.3	1.4.1	1.4.1a	1.4.1b	1.4.2	1.4.3	1.4.4	1.4.5	1.4.6	1.4.7	1.4.8	1.4.9	1.4.10	1.4.11	1.4.12	1.4.13	1.4.14	Comments	Evidence Provided Y / N	
						Y / N	Date signed by P Card holder	Date signed by Approver	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N			Y / N

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Contact: Principal Accountant, FAAR (W. Lam)
Directorate: Business Services / Finance Trim Record # ED-CO-15-79756
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WACHS Purchasing Card Spot Check - Checklist Tool

Purchasing Card Risk Rating Matrix

APPENDIX 3

Test Step	Test step Description	Inherent Risk (of loss to WACHS)	Control Risk	Threshold to select subsequent sample	Subsequent Sample Size (% of sample error size)	Comments
1.2.1	No statement Received.	High	Low	30%	100%	Low control risk because the manual statement is basically an extension of the coded/approved flexipurchase function, which we monitor monthly
1.2.2	Statement Not Signed by P Card Holder	High	Low	30%	100%	
1.2.3	Statement Not Signed by Approver	High	Low	30%	100%	
1.3.1	Has the decision to purchase been approved in accordance with the Procurement Delegation Schedule.	High	High	10%	300%	High control risk because other than this audit, we don't have controls in place to ensure that pcard purchases have been approved and are within delegations.
1.3.2	Does the P Card holder have an appropriate financial delegation for the purchase?	High	High	10%	300%	
1.3.3	If not has an officer with an appropriate financial delegation provided written approval of the purchase prior to the transaction being made?	High	High	10%	300%	
1.4.1	Transaction Not Considered to be of an official nature.	High	Low	30%	100%	Low control risk because our control is that all purchases have to be approved before and after. At this point, non official nature items should be rejected
1.4.2	CuA exists but was not used	High	High	10%	300%	High control risk because other than this audit, we don't have controls in place to ensure that pcard purchases have been approved and are within delegations
1.4.3	Hospitality purchase Does Not Have an Authorised Hospitality Acquittal Form.	High	High	10%	300%	
1.4.4	Tax invoices/receipts Not Attached to the statement and/or they Do Not Agree to the \$ value of the statement.	High	Low	30%	100%	Low control risk because our control is that all purchases have to be approved before and after. At this point, missing or unmatched receipts should be detected.
1.4.5	Invoice has been split? (Check receipt amount against transaction amount)	High	Medium	20%	200%	Medium control risk because our control is that all purchases have to be approved before and after. At this point, split invoices should be apparent. However not low risk as noticing split invoices requires a little skill and some effort
1.4.6	Description of goods/services received Does Not Match the invoice.	High	Low	30%	100%	Low control risk because our control is that all purchases have to be approved before and after. Incorrect descriptions should be rejected.
1.4.7	Goods/services Coded to Incorrect Cost Centre and/or Account Code.	Low	Low	30%	25%	Low inherent risk because whether right or wrong coding, the loss to WACHS does not change.
1.4.8	Transaction Not Coded by 10th day of the month	Low	Low	30%	25%	Low inherent risk because whether right or wrong coding, the loss to WACHS does not change.
1.4.9	Transaction Not Approved on Flexipurchase by the 10th day of the month following the purchase.	Low	Low	30%	25%	Low control risk because we monitor this monthly
1.4.10	Card restrictions have Not Been Adhered to (i.e. using card for fuel, withdrawing cash or going beyond transaction and credit limits?)	High	Low	30%	100%	Low control risk because our control is that all purchases have to be approved before and after. Restricted purchases should be detected
1.4.11	NAB Statement Not Printed and Certified by Cardholder and Approving Officer by the 10th day of the month.	Low	Low	30%	25%	Low inherent risk. because whether right or wrong coding, the loss to WACHS does not change. Low control risk because we monitor this monthly
1.4.12	Purchase made by person other than the nominated cardholder. (i.e. P Card or ID information given to another officer)	High	High	10%	300%	High control risk because other than educating cardholders to NOT loan out Pcards or share ID information we don't have a means of always preventing / detecting this.
1.4.13	Approver has delegated their P card 'approval authority' to another officer who has a lower or NO P Card delegation authority	High	Low	30%	100%	Low control risk as delegations should be monitored by P Card Administrator. High inherent risk as delegated officer may not be authorised to approve purchases.
1.4.14	Disputed Transactions have been flagged as disputed by the card holder, and declined by the Authorising officer on Flexipurchase	High	Low	30%	100%	Low control risk as card holders are to review their transactions on a monthly basis at a minimum. At this point in time disputed transactions would have been detected in a timely manner . High inherent risk as disputed transactions are nearly always fraudulent.

Arbitrary %s of sample error size			
Rating	Inherent Risk (of loss to WACHS)	Control Risk	Threshold to select subsequent sample
High	100%	300%	10%
Medium	50%	200%	20%
Low	25%	100%	30%