

Critical Control Points Checklist

Place a check mark in the first column or NA if not applicable.

✓	
	Non-Pcard procurements
	The requestor or requisitioner cannot also be the approver. The requestor and the requisitioner can be the same person.
	The receiver of merchandise cannot be the approver.
	Monthly, a person uninvolved in purchasing and approving merchandise should reconcile expenditures recorded on the financial reports with supporting documentation.
	To ensure availability of funding, account balances should be checked before expenditures are requisitioned.