11-5. Monthly A/OPC Reviews

A/OPCs and CPMs must complete monthly reviews within IOD to promote and measure compliance with internal controls and provide reasonable assurance of the effectiveness of these controls to mitigate program risk. A/OPCs and CPMs are required to complete monthly reviews each billing cycle. IOD automatically assigns and generates monthly reviews, which become available for completion once all transactions for that agent and billing cycle have been closed. Monthly reviews are considered complete only if 100 percent of all cases selected during the billing cycle have been closed.

a. **A/OPC Monthly Review**. Level 4 A/OPCs must complete this review once all BOs have completed all cases assigned to them. A/OPCs are required to initiate and conduct a Monthly A/OPC Review at the end of each billing cycle. To complete the A/OPC Monthly Review, you must generate the Monthly A/OPC Review Report to assess the key internal controls. Within 30 days of the cycle end date, A/OPCs must complete the following actions:

1) Validate all DM cases (except those in a deployed or exempt status) are closed.

2) Generate the Monthly A/OPC Review Report in IOD and assess the key internal controls included on the report. Key GPC program controls are calculated and displayed in the Monthly A/OPC Review Report generated by the DM tool. See the Monthly A/OPC Review Report Guide, which addresses data sources, calculation methodologies, and report format.

3) Perform a summary assessment that includes 100 percent of all transactions not flagged by the DM tool to (1) ensure awareness of purchasing activity within their hierarchy and (2) identify purchasing and behavior patterns not otherwise identified by the DM tool (e.g., patterns that span multiple card accounts and/or MAs) or that may otherwise require A/OPC action. Access Online Transaction Detail reports are available for performing these reviews.

4) Ensure a DM case is created for each Finding and Determination they independently identify (i.e., not flagged by the DM tool).

5) Document completion of the review by completing and certifying the A/OPC Monthly Checklist. Upload the Monthly A/OPC Review Report in the Messages tab of the A/OPC Monthly Review. If a Level 4 A/OPC has multiple agents, they can run one report for all agents and upload it to the top-listed level.

b. **OA/OPC Monthly Review**. Level 3 A/OPCs must complete this review once all Level 4 A/OPCs assigned to them have completed their monthly reviews. The Level 3 A/OPC reviews the internal controls summary for their program and concurs with the findings, determinations, and any corrective actions planned or taken. Level 3 A/OPCs are also required to spot-check the monthly reviews conducted by their Level 4 A/OPCs. Level 3 A/OPCs will complete monthly reviews within 10 calendar days of their Level 4 A/OPCs' completion.

c. **CPM Monthly Review**. CPMs (Level 2 A/OPCs) must complete this review once all Level 3 A/OPCs assigned to them have completed their monthly reviews.

d. If the monthly review cannot be completed (i.e., is deferred) using the DM tool because the BO and/or A/OPC and their alternates are deployed or exempt and have insufficient access to the application, the OA/OPC may then mark the case "Closed – Not Reviewed" in the DM tool and

approve completion of the monthly review cycle. The BO and/or A/OPC will complete the monthly review manually and then update the audit tool upon completion of the deployment.

Table 11-4: Monthly A/OPC Review Cycle Dates

Action	Review Cycle Milestones	Compliance Mechanism
Level 4 A/OPC completes the A/OPC Monthly Review in IOD	Cycle End Date + 30 days	Not applicable
Level 3 A/OPC completes the OA/OPC Monthly Review in IOD	Cycle End Date + 40 days	OA/OPCs may suspend appropriate account(s) at 30 days if cases and Monthly Reviews are not complete.
CPM completes the CPM Monthly review in IOD	Cycle End Date + 55 days	CPM suspends appropriate account(s) at 55 days if cases and Monthly Reviews are not complete.

Parent topic: CHAPTER 11 - MANAGEMENT CONTROLS AND PROGRAM OVERSIGHT