



FINANCIAL MANAGEMENT PROCEDURES

CAP Regulation 173-1, dated 15 November 2012, is supplemented as follows:

**7.c.** FLWG/FM will provide each subordinate unit a report of its cash and investment beginning balance, deposits, payments, and ending balance monthly, within 45 days after the end of each month. FLWG/FM will provide each subordinate unit a budget to actual report within 45 days of the end of the quarter. This report will be posted to the Finance Drop Box for access by unit commanders and finance officers.

**9.c(9).** Develop and approve an annual budget as a forecasting tool. The budget must be sent to the wing director of finance by 15 September of the preceding fiscal year. Budgets will be entered at wing level into QuickBooks® to provide quarterly reporting to units. The unit is expected to strive to maintain a balanced budget – income equals expenditures other than projects for which reserves have been set aside. To ensure solvency, if an expense category exceeds its allocated budget amount, the overall budget must be revised to maintain a balanced budget. The unit must review their budget quarterly. Review of the budget should be noted in the minutes of the Finance Committee. If the unit determines there are no changes to the budget, the unit should note the review of the budget in their Finance Committee meeting minutes. The unit is not required to notify the wing if no budget changes are required. If the unit had any expenses in the prior FY, a zero budget will not be accepted.

**11.q.** All wings will establish and maintain consolidated checking and savings accounts designated for the units below wing level. Cash reports will be provided monthly to all squadrons. These reports are produced by FLWG/FM and posted to the Finance Drop Box for access by unit commanders and finance officers. Special reports may be compiled upon request to FLWG/FM. Checking account interest on subordinate unit accounts may be used to defray wing administrative costs of managing accounting for unit funds. Interest and dividends on unit savings, certificates of deposit and investment accounts will be allocated at least quarterly. Except for unit deactivation, wings will not be permitted to co-mingle wing funds with subordinate unit funds nor use subordinate unit funds for any purpose not approved by the subordinate unit.

**11.r.** Subordinate units must either deposit their funds in the bank account established by the wing for subordinate unit funds or mail the checks directly to wing headquarters. Cash must not be sent to wing for deposit. Cash must be immediately converted to a money order or check before being submitted to wing for deposit. If the funds are deposited by the subordinate unit, it must fax, scan and e-mail or mail the deposit advice (FLWGF 204) to the wing Senior Administrator, advising proper allocation and classification of the transaction, along with a copy of the deposit slip, to be received at wing HQ within 7 days of making the bank deposit. The charter number must be written on the deposit slip. After 1 year from the date of deposit and after making at least three notices to all units of the date and amount of an unclaimed deposit, the unclaimed funds will be allocated among all units participating in that bank account. **11.r(1) Added.** Activity Income Deposits. Activity income is required to be deposited in its entirety and not “netted” against related expenses. All funds collected for any activity, including fundraising, must be deposited upon receipt. Funds collected on site may not be used to pay any expenses.

**11.r(2) Added.** Cash Transactions. When cash is collected in person (the only way cash should be collected) a numbered cash receipt must be issued showing the name of the payer and the amount collected. This must be done even if the payer declines the receipt. The receipt book can be purchased at any office supply outlet and must have duplicate receipts that can remain in the book after the actual receipt is torn out. The receipt book should be kept by the unit finance officer who will reconcile all cash deposits with the receipt copies to insure all cash has been accounted for. Cash should always be collected by 2 CAP members, who will ensure that a receipt is issued for all cash transactions. Receipts of checks or money orders do not require written receipts, however they may be provided upon request.

**11.r(3) Added.** Pay Pal and Card Services. Pay Pal and other similar credit card services may only be used by Wing HQ. Subordinate units may not link the Wing Banker bank account to any credit card acceptance service. Payments for CAP activities and supplies, etc., may not be deposited at any time into anyone's personal bank account.

**11.r(4) Added.** Direct Fundraising Deposits. Direct deposits may be made by approved Fundraising Organizations as requested by a unit finance officer. FLWG/FM must be given access to these websites, and a limit of 2 per Group may be active at any time. After each ACH transfer a deposit advice form must be sent to Wing HQ.

**11.u Added.** Checks received as payment of amounts due to Florida Wing or subordinate units are accepted as conditional payment only. Checks are not accepted for Wing hosted activities (only money orders or PayPal are acceptable). Checks returned for any reason will not be re-deposited. They must be replaced by the drawer within 10 days in the form of a money order or bank check only. A \$30 service charge must be added to the amount of the original returned check. Members who fail to redeem dishonored checks within 60 days of proper notification will be considered to be financially irresponsible IAW CAPR 35-3 para. 3, and may be subject to termination for cause.

**15.a Added.** All official donation receipts (CAPF 164) issued within Florida Wing will be signed by FLWG/CC only. Any cash or non-cash donations received by any unit, of \$250 or more, must be reported promptly to the Senior Wing Administrator along with a copy of the check, if applicable.

**15.b Added.** Units below Wing level may not accept donations valued in excess of \$5,000. Unit commanders must notify FLWG/FM before accepting such gifts or bequests.

**20.d(1) Added.** Wing Office Depot Credit Card. The Finance Committee has authorized use of the Wing Office Depot credit card by the following wing staff officers subject to the credit limits shown in the current CAPF 172.

**20.d(1)(i) Added.** The Office Depot credit cards may be used to pay for expenditures directly related to those activities within the staff officer's scope of duty. The aggregate balance on each account at any one time may not exceed the credit limit shown above. Purchases over \$1,500 continue to require Finance Committee approval.

**20.d(1)(ii) Added.** All uses of the Wing Office Depot credit card will be documented and reported to the Wing Director of Finance. All receipts must be turned in on a monthly basis. All receipts must show what the expenditure was for to facilitate posting to the correct accounts. Vehicle identification numbers, aircraft tail numbers, mission numbers, the purpose of the expense and any other identifying information necessary to facilitate the categorization of these expenditures is a requirement. All receipts must be legible in their original form; handwritten total charges onto a photocopy of the receipt are not acceptable. A warning will be issued for failure to submit receipts. Subsequent failure to submit receipts will result in the credit card being deactivated.

**20.d(1)(iii) Added.** Personal use of the Wing Office Depot credit card is strictly prohibited. A single warning will be issued if the card is used for personal expenses. Should this happen a second time the credit card will be deactivated. The intent to reimburse the wing is not justification to use the Wing Office Depot card for personal purchases.

**20.d(1)(iv) Added.** The Wing Office Depot credit card will not be used for cash advances.

**20.d(1)(v) Added.** Any Wing Office Depot credit card that is lost or stolen must be reported immediately to the credit card issuer, FLWG/CC, and FLWG/FM.

**20.d(2) Added.** Bank of America Visa Credit Card. The Finance Committee has authorized use of the Bank of America Visa Credit Card by the following personnel subject to the credit limits shown in the current CAPF 172: FLWG/CC, FLWG/LG, Senior Wing Administrator.

**20.d(2)(i) Added.** The credit cards may be used to pay for expenditures directly related to those activities within their scope of duty. The aggregate balance on each account at any one time may not exceed the credit limit shown above. Purchases over \$1,500 continue to require Finance Committee approval.

**20.d(2)(ii) Added.** All uses of the Wing Visa credit card will be documented and reported to FLWG/FM. All receipts must be turned in on a monthly basis. All receipts must show what the expenditure was for to facilitate posting to the correct accounts. Vehicle identification numbers, aircraft tail numbers, mission numbers, the purpose of the expense and any other identifying information necessary to facilitate the categorization of these expenditures is a requirement. All receipts must be legible in their original form; handwritten total charges onto a photocopy of the receipt are not acceptable. A warning will be issued for failure to submit receipts. Subsequent failure to submit receipts will result in the credit card being deactivated.

**20.d(2)(iii) Added.** Personal use of the Wing Visa credit card is strictly prohibited. A single warning will be issued if the card is used for personal expenses. Subsequent use for personal expenditures will result in the credit card being deactivated. The intent to reimburse the wing is not justification to use for personal purchases.

**20.d(2)(iv) Added.** The Visa card will not be used for cash advances.

**20.d(2)(v) Added.** Any Visa credit card that is lost or stolen must be reported immediately to the credit card issuer, FLWG/CC, and FLWG/FM.

**20.d(3) Added.** Aircraft Credit Cards. FLWG now utilizes NHQ issued "Shell Fleet Navigator Corporate Cards" and the "Multiservice" aviation credit cards for certain fuel purchases to alleviate the need for our pilots to personally pay for funded mission flying. Use of the credit card eliminates the need for pilots to pay for fuel out of pocket when flying on authorized and funded missions. Pilots are still required to submit timely fuel receipts, IAW CAPR 173-3 paragraph 2.1.

**20.d(3)(i) Added.** "Shell Fleet Navigator Corporate Cards" are provided for purchasing fuel and oil for Air Force funded "A" missions and some NHQ funded "B" missions as listed below. Multiservice cards will only be used on authorized B series or C series missions i.e. (Certain B/C mission are also NHQ funded (B-30 and C-19/C-21/C-30). Credit card use for fuel costs on certain *other* "B" and "C" flights may be authorized in writing by the Wing Commander, the Deputy Chief of Staff – Operations or the Director of Operations. Use of the "Multiservice" card for C14-series missions conducted under an approved Memorandum of Understanding and flights conducted as a C-911 may also be authorized.

**20.d(3)(i)(a) Added.** Both credit cards will be maintained in the aircraft binder at all times and used for only the aircraft for which they are assigned.

**20.d(3)(i)(b) Added.** The Multiservice cards will be subject to the credit limits shown in the current CAPF 172.

**20.d(3)(ii) Added.** The custodial unit commander will receive the credit card via courier. The custodial unit commander is responsible for the aircraft credit card at all times and will insure that it is used only for the purpose intended.

**20.d(3)(iii) Added.** After purchasing fuel, the pilot/driver will clearly annotate the fuel receipt with the mission number, sortie number(s), and the pilot's name and CAPID number. The receipt must be legible, clearly marked with the details of purchase to include the date, location, aircraft tail number, and the number of gallons purchased, and total cost. The receipt date must be within 24 hours of the sortie, or an explanation must be placed on that receipt explaining non-compliance. The fuel receipt(s) will be uploaded to the sortie and must be recorded in WMIRS Sortie block as soon as possible but no later than 24 hours after completion. The receipt must be uploaded into WMIRS or sent to Wing HQ (e-mail preferred) within 72 hours of mission completion. Vehicle fuel receipts will also be emailed or mailed to FLWG/LG.

**20.d(3)(iv) Added.** Failure to submit fuel receipts or to submit them in a timely manner will result in a charge to the pilot's unit of record, or if it cannot be determined, the aircraft custodial unit for the amount of fuel as indicated on the credit card statement. After the second incident, the pilot's privilege to use any fuel credit card will be rescinded.

**20.d(3)(v) Added.** Any aircraft/vehicle fuel credit card that is lost or stolen must be reported immediately to the credit card issuer, FLWG/CC, FLWG DCS/A4 and FLWG DCS/A3.

**20.d(3)(vi) Added.** Each pilot/driver will complete an "Aircraft/vehicle Credit Card Statement of Understanding" as shown in Attachment 2. The signed statement will be retained at the unit, and in the member's WMIRS pilot information file.

**20.d(3)(vii) Added.** Personal use of the of the NHQ Shell card or Multiservice credit card is prohibited. A single warning will be issued if the card is used for personal expenses. Subsequent use for personal expenditures will result in adverse action against the member. The intent to reimburse the wing is not justification to use for personal purchases.

**20.d(4) Added.** Vehicle Fleet Maintenance Credit Card. FLWG now utilizes the NHQ issued "Shell Fleet Navigator Corporate Cards" for routine maintenance/service of corporate owned vehicles. They are provided for payment of routine maintenance expenses on the assigned vehicle, up to \$500 per service or \$200 per new tire and a maximum of \$1,000 per month. Allowable expenditures will include routine oil changes, wiper blades, batteries, towing, etc. They are not intended to be used for major repairs, fuel, or any other type of expense. The credit card will be maintained in the vehicle log book at all times, and used only for the vehicle to which it is assigned.

**20.d(4)(i) Added.** Prior to a custodian/driver taking a vehicle in for maintenance they are to contact the Vehicle Fleet Management Officer (VFMO) to inform him that a vehicle will be going in for maintenance. Custodians/drivers are to submit detailed paid receipts from the servicing facility to the VFMO within 72 hours of completion and payment for the service.

**20.d(4)(ii) Added.** If a vehicle is taken in for service, and the estimated cost will exceed \$500, then the custodian/driver must obtain a detailed estimate from the servicing center and have either the servicing center or the custodian/driver submit the estimate to the VFMO, who will then forward the estimate along with a CAPF 70 to CAP/LG for approval. No work is to be accomplished for service in excess of \$500 until after a Control Number is received from CAP/LG.

**20.d(4)(iii) Added.** The custodial unit commander/responsible staff officer will receive the credit card by FedEx, with signature required. The custodial unit commander is responsible for the vehicle credit card at all times and will ensure that it is used only for the purpose intended. The Shell card's information will be entered in ORMS as an assignment to the vehicle. Whenever a vehicle is transferred, loaned to, or deployed to another entity/activity the transfer of responsibility MUST be documented on the FLWGF 73a, in the logbook. The OIC of activities will assume responsibility for all vehicles at the activity and their assigned Vehicle Maintenance Credit Cards.

**20.d(4)(iv) Added.** After payment for maintenance service the custodian/driver will ensure that a detailed listing of all services and parts used are clearly annotated on the invoice, along with the custodian's/driver's name and CAPID number. The receipt must be clearly marked with the details of the purchase to include the date, location and vehicle bumper number. The invoices/receipts will be forwarded to the FLWG VFMO by email or fax within 72 hours of mission completion. E-mail in .pdf format is preferred. (See paragraph 8 for contact information.)

**20.d(4)(v) Added.** Failure to submit receipts/invoices in a timely manner (72 hours) will result in a charge to the custodian's/driver's unit of record, and deadline of the vehicle until the discrepancy is rectified.

**20.d(4)(vi) Added.** Each custodian/driver will complete the proper entries in CAPF 73 & FLWGF 73a for accountability of the vehicle they are driving and the assigned credit card. The FLWGF 73a will remain in the log book until filled and then stored in the unit records along with completed CAPF 73 for a period of one year from the last date on the FLWG Form 72a.

**20.d(4)(vii) Added.** Personal use of the VEHICLE FLEET MAINTENANCE CREDIT CARD (SHELL) is prohibited. A single warning will be issued if the card is used for personal expenses. Subsequent use for personal expenditures will result in adverse action against the member. The intent to reimburse the wing is not justification to use for personal purchases.

**20.d(4)(viii) Added.** The card is not to be used for purchase of fuel. It is only to be used for routine maintenance and road towing under \$500. If a Control Number is received from CAP/LG then charges in excess of \$500 may be made, but the Control Number must be placed on the invoice.

**24.a Added.** Reimbursed staff travel by Florida Wing members may be undertaken when authorized by the FLWG/CC, FLWG/CV, or FLWG/CS. Expenses will be reimbursed IAW CAP regulations and procedures related to travel expenses.

**24.b Added.** Because of the time and expense involved, travel will be undertaken only when personal contact is necessary to conduct the required mission or purpose and when no other form of communication is appropriate. It is the member's responsibility to keep the costs associated with the trip to a reasonable minimum and maintain sufficient records to validate expenses incurred.

**24.c Added.** All costs must be reasonable. Acceptable expenses include, but are not limited to lodging, air transportation, vehicle fuel, taxi fare or car rentals, and purpose-related telephone calls. Airline, hotel, and rental car reservations should be made using the lowest rate available. Lodging rates for Board of Governors meetings and wing conferences will be reimbursed at the conference or host hotel rate.

**24.d Added.** Members must retain and attach receipts for all travel related expenditures regardless of dollar value. These receipts must be attached to the appropriate form for reimbursement. If the wing credit card is used to pay for travel related expenses, receipts for authorized purchases will be submitted on the appropriate expense form.

**24.e Added.** Members on wing business travel are official representatives of Civil Air Patrol and Florida Wing. As such, their behavior will at all times project an image that is a credit to the organization.

**24.f Added.** FLWGF 200 is an internally developed wing form and will be used to document travel and obtain reimbursement. The FLWGF 200 shall be filed within 60 days after the expenditure (date of receipt), or reimbursement will not occur. Only authorized wing-related expenses will be reimbursed. All required receipts for reimbursed expenses shall be attached to or included with the form. The traveling member will sign the travel form attesting the expenses, and the forward for approval. The member should retain a copy of the form and receipts.

**24.g Added.** Advances. Unit Commanders and Activity Directors may request advances for activities and expenses requiring advance or COD payment. Wing staff members may also require advances from time to time. The member/unit must submit FLWGF 202 to the Senior Wing Administrator, detailing the estimated costs of travel or expenditure and the date of the expense or activity. Advances must be requested at least 14 days and not more than 60 days before the travel or activity. The advance request must be complete, including unit commander and Finance Committee approval (if over \$500) and a full description of the activity. The FLWGF 201, Advance Close-Out, must be completed within 10 days after the end of the event. All receipts must be attached to the close-out form to substantiate the expenditures. Any expenditure less than the original request will require the difference to be deposited using FLWGF 204. If the amount spent is more than the requested amount, FLWGF 203 must be completed. If the member does not submit the FLWGF 201 with all receipts within 30 days, the member/unit may be responsible for reimbursing the entire amount of the advance. In the case of Wing Banker advances from unit funds, failure to submit the FLWGF 201 and supply original receipts within 30 days of the activity or expense, may result in a suspension of all payments from the unit account until the required back-up is provided to Florida Wing.

**24.h. Added.** Air Travel. When a corporate aircraft is not available or feasible and air travel is required, authorization for commercial air travel may be granted by the Finance Committee.

**24.h(1) Added.** All ticket purchases will be made on the member's personal credit card or wing credit card. Non-refundable tickets should be used for the ticketed flight. All members will use coach class. Business and first class fares are not authorized.

**24.h(2) Added.** Flights should be booked as far in advance as possible to obtain the lowest fare. Travel will be lowest fare for the city without regard to the airline providing the service. Use of discount carriers is encouraged. For purposes of obtaining the best fare possible, the member should be flexible regarding flight times. A member may choose to upgrade their seating at their own expense. Florida Wing does not pay for any upgrades. Airfare over \$500 requires Finance Committee approval prior to purchase.

**24.h(3) Added.** If offered, any value of unused non-refundable tickets is to be applied to future tickets. Members are reminded of their responsibility to reschedule non-refundable tickets in order not to lose the value of the scheduled airfare when a trip is cancelled. In the event the member's itinerary changes prior to departure and a change fee is charged, the wing will reimburse the change fee only with written authorization from a member of the Finance Committee.

**24.h(4) Added.** Members are encouraged to economize on airport parking. Cost saving measures should include parking in longer-term lots, if available. All parking expenditures should be itemized and receipts attached.

**24.h(5) Added.** Travel utilizing CAP corporate or member-furnished aircraft must be approved in writing by FLWG/CC in advance of each trip, and be IAW CAPR 60-1. Reimbursement is limited to fuel costs and any ramp/overnight fees.

**24.i Added.** Ground Transportation. Members are encouraged to rely on taxis, metro/subways, hotel courtesy vans, or CAP corporate vehicles for transportation during authorized travel.

**24.i(1) Added.** If a rental car is required, members will select the lowest cost rental vehicles that meet the purpose requirements. Members will retain the rental receipt, along with receipts for any fuel purchased. Payments for luxury class vehicles or SUV's are not authorized without prior approval of the Finance Committee. Complimentary upgrades by the rental agency are permitted.

**24.i(2) Added.** Use of a Personally Owned Vehicle (POV) may be authorized IAW CAPR 77-1, but reimbursement is limited to actual fuel costs. Tolls and parking charges may be reimbursed for both personal and rented vehicles. Members are responsible for all other expenses incurred while driving their personal vehicles, including moving traffic violations and parking tickets. Florida Wing will not compensate the member using his/her own vehicle for any physical automobile damage or for any amount that may be deductible from the member's collision insurance coverage.

**24.j Added.** Lodging. Lodging may be authorized when an overnight stay is required or travel to and from a meeting or activity cannot be accomplished safely in a single day. The number of nights eligible for reimbursement is limited to the number of days of the meeting or event (i.e. one day event - lodging limited to one night; exceptions to this must be approved in advance by FLWG/CC or FLWG/CV). Reimbursement will be at actual cost or the maximum rates shown on the GSA website under "Per Diem Rates", whichever is lower. Members with pre-approved travel must check rates at several hotels within 25 miles of the meeting or work site in order to get the Government rate or the lowest rate available. Two weeks advance reservations are highly recommended. If using an advance check or FLWG credit card, also use the Florida Sales Tax Exemption Certificate.

**24.k Added.** Telephone and Fax. Reasonable charges for communications made for wing-related purposes will be reimbursed. Receipts for those charges must be attached unless included on the hotel statement. Internet charges are also reimbursable with prior approval.

**24.l Added.** Laundry. Personal laundry, cleaning, and pressing of clothing will not be reimbursed.

**24.m Added.** Tips. Reasonable tips for baggage handling may be reimbursed.

**24.n Added.** Registration Fees. Actual charges for registration fees may be reimbursed.

**25.b.** Business Meals. A business meal is defined as a meal shared by employees, volunteers, or donors during which business discussions take place; for example, staff meetings. However, banquets, cookouts, cadet pizza parties, etc, do not require CAPF 170. When authorized, business meeting meals must have a business purpose and must include two or more persons. To be authorized, business meals must meet all four of the following criteria:

**25.b(4) Added.** Costs should be reasonable and customary for the location. Itemized receipts are required. Credit card stubs or monthly statements are not acceptable.

**25.c Added.** Personal Meals. Personal meals are individual, everyday meals consumed during business travel. A maximum of two personal meals per day may be reimbursed. Reimbursement will be at actual cost including tips, or the maximum rates shown on the GSA website under "Per Diem Rate, Meals and Inc. Exp.", whichever is lower. A credit or debit card is the preferred method of payment for such expenses. Tips for business meeting meals or entertainment are reimbursable up to 20% of the meal cost. Wing members do not qualify for personal meal reimbursement during same-day travel. IRS regulations require that an employee be away from home substantially longer than an ordinary day's work and during the time away from home, need sleep or rest.

**33 Added.** Florida Sales Tax Exemption. Florida Wing, CAP is exempt from Florida sales tax only when purchases are made directly by Florida Wing. The Sales Tax Exemption Certificate may not be used for purchases made by members, even if they are going to be reimbursed by Civil Air Patrol. Florida Statutes 212.085 makes it a third degree felony to use the certificate to evade payment of sales taxes.

**33.a Added.** If any unit wants to make a tax-exempt purchase, the invoice must be paid by Florida Wing utilizing a routine check request, or by an advance request for a check made payable directly to the vendor.

**33.b Added.** Wing Staff may utilize Wing credit cards when authorized by this document, an advance check, or submit an invoice for payment directly by Wing HQ. They may not use the tax certificate when paying from personal funds, even if reimbursement will be requested.

**33.c Added.** Resale of goods purchased with the Sales Tax Exemption Certificate is strictly prohibited.

LUIS GARCIA, Colonel, CAP  
Commander

**Attachment 1  
COMPLIANCE ELEMENTS**

OPR	#	Compliance Question	How to Verify Compliance	Discrepancy Write-Up	How to Clear Discrepancy
FM	1	Are quarterly reports being posted to the Finance Drop Box IAW CAPR 173-1 S-1 para 7.c?	Unit will provide access to contents of Finance Drop Box for review.	(A-Discrepancy): [xx] (Question 1) Quarterly reports are not being posted to the Finance Drop Box IAW CAPR 173-1 S-1 para 7.c.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	2	Are annual budgets being submitted prior to 15 Sep of the preceding FY, IAW CAPR 173-1 S-1 para 9.c(9)?	Unit will provide access to dated subordinate unit annual budgets.	(A-Discrepancy): [xx] (Question 2) Annual budgets are not being submitted prior to 15 Sep of the preceding FY IAW CAPR 173-1 S-1 para 9.c(9).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	3	Are zero budgets being accepted when units had expenses in the prior FY, non-compliant with CAPR 173-1 S-1 para 9.c(9)?	Unit will provide access to subordinate unit zero budgets and the prior FY budgets for those units.	(A-Discrepancy): [xx] (Question 3) Zero budgets are being accepted from units with expenses in the prior FY, non-compliant with CAPR 173-1 S-1 para 9.c(9).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
CS	4	Are cash reports being provided as required by CAPR 173-1 S-1 para 11.q?			
		a) Are cash reports provided monthly to all squadrons by FLWG/FM?	Unit will provide access to past cash reports for FLWG squadrons.	(A-Discrepancy): [xx] (Question 4) Monthly cash reports are not being provided to squadrons IAW CAPR 173-1 S-1 para 11.q.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Are special reports compiled by FLWG/FM when requested?	Special report requests and special reports compiled will be reviewed and compared.	(A-Discrepancy): [xx] (Question 4) Special reports are not being compiled by FLWG/FM when requested IAW CAPR 173-1 S-1 para 11.q.	Attach a CC approved plan of action to prevent to the discrepancy in the Discrepancy Tracking System (DTS).
WA	5	Are cash deposits handled properly IAW			

		CAPR 173-1 S-1 para 11.r?			
		a) Are deposit advice forms faxed, scanned and emailed, or mailed to the wing Senior Administrator?	Unit will provide access to deposit advice forms.	(A-Discrepancy): [xx] (Question 5) Deposit advice forms are not being properly transmitted to the wing Senior Administrator IAW CAPR 173-1 S-1 para 11.r.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Are unit charter numbers being written on the deposit slips?	Unit will provide access to deposit slips.	(A-Discrepancy): [xx] (Question 5) Unit charter numbers are not being written on deposit slips IAW CAPR 173-1 S-1 para 11.r.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	6	Is activity income being properly deposited IAW CAPR 173-1 S-1 para 11.r(1)?	Unit will provide access to deposit slips and records of income-generating activities.	(A-Discrepancy): [xx] (Question 6) Activity income is not being properly deposited IAW CAPR 173-1 S-1 para 11.r(1).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	7	Are receipts for cash transactions being properly produced IAW CAPR 173-1 S-1 para 11.r(2)?	Unit will provide access to carbon copies of cash receipts.	(A-Discrepancy): [xx] (Question 7) Cash receipts are not being properly produced IAW CAPR 173-1 S-1 para 11.r(2).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	8	Are PayPal and card services transactions being properly handled IAW CAPR 173-1 S-1 para 11.r(3)?			
		a) Are units other than Wing HQ using PayPal or card services?	Compliance is determined by on-site inspection.	(A-Discrepancy): [xx] (Question 8) Units other than Wing HQ are using PayPal or card services non-compliant with CAPR 173-1 S-1 para 11.r(3).	Document shut-down of unauthorized PayPal or card service accounts, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Is the Wing Banker account being linked to any credit card acceptance services by subordinate units?	Unit will provide statements of deposit to the Wing Banker account.	(A-Discrepancy): [xx] (Question 8) Subordinate units are linking credit card acceptance services to the Wing Banker account non-	Document disconnection of all subordinate unit card acceptance services from the Wing Banker account, and attach a CC approved plan of action to prevent recurrence to the

				compliant with CAPR 173-1 S-1 para 11.r(3).	discrepancy in the Discrepancy Tracking System (DTS).
		c) Are payments for CAP activities, supplies, etc. being deposited into anyone's personal bank account?	Compliance is determined by on-site inspection.	(A-Discrepancy): [xx] (Question 8) Payments for CAP activities, supplies, etc. are being deposited into personal bank accounts non-compliant with CAPR 173-1 S-1 para 11.r(3).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	9	Are direct fundraising deposits being properly made IAW CAPR 173-1 S-1 para 11.r(4)?	Unit will provide statements of account demonstrating proper deposit procedures.	(A-Discrepancy): [xx] (Question 9) Direct fundraising deposits are not being properly made IAW CAPR 173-1 S-1 para 11.r(4).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	10	Are checks for payment due to units handled IAW CAPR 173-1 S-1 para 11.u?			
		a) Are checks being accepted as payment for Wing hosted activities?	Unit will provide ledgers showing payment for Wing hosted activities.	(A-Discrepancy): [xx] (Question 10) Checks are being accepted for Wing hosted activities non-compliant with CAPR 173-1 S-1 para 11.u.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Are returned check procedures being followed?	Unit will provide documentation of returned-check incidents.	(A-Discrepancy): [xx] (Question 10) Returned checks are not being handled IAW CAPR 173-1 S-1 para 11.u.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	11	Are donations being properly handled IAW CAPR 173-1 S-1 paras 15.a and b?			
		a) Are all CAPF 164's signed only by the Wing CC?	Unit will provide copies of all CAPF 164's.	(A-Discrepancy): [xx] (Question 11) CAPF 164's are not being signed only by the Wing CC IAW CAPR 173-1 S-1 para 15.a.	Demonstrate proper signing of all existing CAPF 164's, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Are donations to any unit of \$250 or more	Unit will provide copies of all	(A-Discrepancy): [xx] (Question 11) Donations of	Demonstrate proper accounting of all

		reported promptly to the wing Senior Administrator?	donation reports sent to the wing Senior Administrator.	\$250 or more have not been reported to the wing Senior Administrator IAW CAPR 173-1 S-1 para 15.a.	outstanding donations, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Are units below Wing level accepting donations of more than \$5000?	Unit will provide copies of all donation receipts and reports.	(A-Discrepancy): [xx] (Question 11) Donations of \$5000 or more have been accepted by units below Wing level, non-compliant with CAPR 173-1 S-1 para 15.a.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	12	Is the Wing Office Depot credit card being used properly IAW CAPR 173-1 S-1 para 20.d(1)?			
		a) Are only the specified staff officers using the Office Depot credit card?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 12) The Office Depot credit card is being used by unauthorized personnel non-compliant with CAPR 173-1 S-1 para 20.d(1).	Document corrective action to stop unauthorized use, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Are all uses of the Office Depot credit card documented and reported to FLWG/FM?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 12) All uses of the Office Depot credit card are not being documented and reported to FLWG/FM IAW CAPR 173-1 S-1 para 20.d(1)(ii).	Provide documentation as appropriate for all undocumented uses, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Is the Office Depot credit card being used for personal expenses?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 12) The Office Depot credit card is being used for personal expenses non-compliant with CAPR 173-1 S-1 para 20.d(1)(iii).	Document appropriate repayment of personal expenses to FLWG, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		d) Is the Office Depot credit card being used for cash advances?	Unit will provide copies of credit card statements and purchase	(A-Discrepancy): [xx] (Question 12) The Office Depot credit card is being used for cash advances non-	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the

			receipts pertaining to this credit card.	compliant with CAPR 173-1 S-1 para 20.d(1)(iv).	Discrepancy Tracking System (DTS).
		e) Are lost or stolen Office Depot credit cards being properly reported?	Unit will provide documentation of any incidents of lost or stolen cards.	(A-Discrepancy): [xx] (Question 12) Lost or stolen cards have not been reported IAW CAPR 173-1 S-1 para 20.d(1)(v).	Document appropriate action upon notice of a lost or stolen card, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	13	Is the Wing Bank of America (BoA) Visa credit card being used properly IAW CAPR 173-1 S-1 para 20.d(2)?			
		a) Are only the specified staff officers using the Office Depot credit card?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 13) The BoA Visa credit card is being used by unauthorized personnel non-compliant with CAPR 173-1 S-1 para 20.d(2).	Document corrective action to stop unauthorized use, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Is the BoA Visa credit card being used only for direct expenditures within the scope of duty of authorized officers?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 13) The BoA Visa credit card is not being used only for direct expenditures within the scope of duty of authorized officers IAW CAPR 173-1 S-1 para 20.d(2).	Document appropriate repayment of unauthorized expenditures to FLWG, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Is the aggregate balance on each account at any time in excess of the credit limit shown in CAPR 173-1 S-1 para 20.d(2)?	Unit will provide copies of credit card statements pertaining to this credit card.	(A-Discrepancy): [xx] (Question 13) The aggregate balance on each account is/has been in excess of the credit limit specified, non-compliant with CAPR 173-1 S-1 para 20.d(2)(i).	Document action to reduce excessive balances, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		d) Is Finance Committee approval being obtained for BoA Visa credit card purchases over \$1500?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 13) Finance Committee approval has not been obtained for certain purchases over \$1500 IAW CAPR 173-1 S-1 para 20.d(2)(i).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).

		e) Are all uses of the BoA Visa credit card documented and reported to FLWG/FM, with all related information as specified in CAPR 173-1 S-1 para 20.d(2)(ii)?	Unit will provide copies of credit card statements, purchase receipts, and all other documentation pertaining to this credit card.	(A-Discrepancy): [xx] (Question 13) All uses of the BoA Visa credit card are not being documented and reported to FLWG/FM IAW CAPR 173-1 S-1 para 20.d(2)(ii).	Provide documentation as appropriate for all undocumented uses, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		f) Is the BoA Visa credit card being used for personal expenses?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 13) The BoA Visa credit card is being used for personal expenses non-compliant with CAPR 173-1 S-1 para 20.d(2)(iii).	Document appropriate repayment of personal expenses to FLWG, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		g) Is the BoA Visa credit card being used for cash advances?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 13) The BoA Visa credit card is being used for cash advances non-compliant with CAPR 173-1 S-1 para 20.d(2)(iv).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		e) Are lost or stolen BoA Visa credit cards being properly reported?	Unit will provide documentation of any incidents of lost or stolen cards.	(A-Discrepancy): [xx] (Question 13) Lost or stolen cards have not been reported IAW CAPR 173-1 S-1 para 20.d(2)(v).	Document appropriate action upon notice of a lost or stolen card, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	14	Are the Shell Fleet Navigator Corporate Cards (SFNCC) and Multiservice aviation credit cards (MSACC) being used properly IAW CAPR 173-1 S-1 para 20.d(3)?			
		a) Are pilots submitting timely fuel receipts?	Unit will provide fuel receipts and card statements.	(A-Discrepancy): [xx] (Question 14) Fuel receipts are not being submitted in a timely manner IAW CAPR 173-1 para 2.1 and CAPR 173-1 S-1 para 20.d(3).	Document appropriate accounting of missing or tardy fuel receipts, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the

					Discrepancy System (DTS). Tracking
		b) Are SFNCC's only used for approved missions?	Unit will provide receipts, card statements, and mission type documentation.	(A-Discrepancy): [xx] (Question 14) SFNCC's are being used for unapproved missions non-compliant with CAPR 173-1 S-1 para 20.d(3)(i).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Are MSACC's only used for approved missions?	Unit will provide receipts, card statements, and mission type documentation.	(A-Discrepancy): [xx] (Question 14) MSACC's are being used for unapproved missions non-compliant with CAPR 173-1 S-1 para 20.d(3)(i).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		d) Are both the SFNCC and MSACC maintained in the appropriate aircraft binder?	Compliance is determined by on-site inspection.	(A-Discrepancy): [xx] (Question 14) SFNCC's and MSACC's are not being maintained in the appropriate aircraft binder IAW CAPR 173-1 S-1 para 20.d(3)(i)(a).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		e) Are MSACC's being used in accordance with the credit limits specified by CAPF 172?	Unit will provide card statements.	(A-Discrepancy): [xx] (Question 14) MSACC's are not being used in accordance with the credit limits specified by CAPF 172 IAW CAPR 173-1 S-1 para 20.d(3)(i)(b).	Document that card limits are currently being followed, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		f) Are SFNCC's and MSACC's being delivered to custodial unit commanders by courier?	Unit will provide receipts and documentation for courier services.	(A-Discrepancy): [xx] (Question 14) SFNCC's and MSACC's are not being delivered to custodial unit commanders by courier IAW CAPR 173-1 S-1 para 20.d(3)(ii).	Document that custodial unit commanders are in possession of appropriate credit cards, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		g) Are fuel purchase receipts being properly annotated and handled?	Unit will provide annotated fuel receipts, WMIRS sortie entries, and e-mail traffic reports.	(A-Discrepancy): [xx] (Question 14) Fuel purchase receipts are not being properly annotated and handled IAW CAPR 173-1 S-1 para 20.d(3)(iii).	Document handling of delinquent receipts, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).

	h) Are fuel purchase amounts for which receipts have not been submitted charged to units properly?	Unit will provide documentation of incidents in which fuel receipts were not properly submitted.	(A-Discrepancy): [xx] (Question 14) Units are not being properly charged for fuel purchase amounts for which receipts have not been submitted IAW CAPR 173-1 S-1 para 20.d(3)(iv).	Document that units with delinquent fuel receipts are being properly charged, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	i) Are pilot privileges to use fuel cards rescinded after the second incident of improper fuel receipt handling?	Unit will provide copies of notifications sent to pilots whose privileges were rescinded.	(A-Discrepancy): [xx] (Question 14) Pilot privileges to use fuel cards are not being properly rescinded IAW CAPR 173-1 S-1 para 20.d(3)(iv).	Document that pilots whose fuel card privileges have been rescinded have been properly notified, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	j) Are lost or stolen aircraft or vehicle fuel credit cards being properly reported?	Unit will provide documentation of any incidents of lost or stolen cards.	(A-Discrepancy): [xx] (Question 14) Lost or stolen cards have not been reported IAW CAPR 173-1 S-1 para 20.d(3)(v).	Document appropriate action upon notice of a lost or stolen card, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	k) Has each pilot/driver completed an "Aircraft/Vehicle Credit Card Statement of Understanding?"	Unit will provide signed documents from unit files and WMIRS pilot information files.	(A-Discrepancy): [xx] (Question 14) All pilots/drivers have not completed a Statement of Understanding IAW CAPR 173-1 S-1 para 20.d(3)(vi).	Provide signed statements from delinquent pilots/drivers, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	l) Are the SFNCC's and MSACC's being used for personal expenses?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 14) The SFNCC's and MSACC's are being used for personal expenses non-compliant with CAPR 173-1 S-1 para 20.d(3)(vii).	Document appropriate repayment of personal expenses to FLWG, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	m) Are appropriate adverse actions being taken towards members	Unit will provide documentation of adverse actions.	A-Discrepancy): [xx] (Question 14) Appropriate adverse actions are not being taken towards members who misuse the SFNCC or MSACC	Document that all appropriate adverse actions have been taken, and attach a CC approved plan of action to prevent

		who misuse the SFNCC or MSACC?		IAW CAPR 173-1 S-1 para 20.d(3)(vii).	recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	15	Are SFNCC's being properly used for vehicle maintenance?			
		a) Are set limits on allowable expenditures being followed by users of the SFNCC?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 15) Set limits on allowable expenditures are not being followed IAW CAPR 173-1 S-1 para 20.d(4).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Is the Vehicle Fleet Management Officer (VFMO) being properly notified when vehicles are taken in for maintenance?	Unit will provide e-mail traffic reports demonstrating proper notification.	(A-Discrepancy): [xx] (Question 15) The VFMO is not being properly notified when vehicles are taken in for maintenance IAW CAPR 173-1 S-1 para 20.d(4)(i).	Document that the VFMO has received all delinquent reports, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Are receipts from the servicing facility properly submitted to the VFMO within 72 hours after completion of the service?	Unit will provide receipts from servicing facilities and document that the VFMO has received them in a timely fashion.	(A-Discrepancy): [xx] (Question 15) Receipts from the servicing facility are not being properly submitted to the VFMO within 72 hours after completion of the service IAW CAPR 173-1 S-1 para 20.d(4)(i).	Document that the VFMO has received all delinquent receipts, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		d) Are service estimates greater than \$500 handled appropriately?	Unit will provide receipts from servicing facilities and e-mail traffic reports seeking needed approvals.	(A-Discrepancy): [xx] (Question 15) Service estimates greater than \$500 are not being handled appropriately IAW CAPR 173-1 S-1 para 20.d(4)(ii).	Document corrective action regarding mishandled estimates, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		e) Are SFNCC's being delivered to custodial units by FedEx, signature required?	Unit will provide receipts and documentation of FedEx shipments.	(A-Discrepancy): [xx] (Question 15) SFNCC's are not being appropriately delivered to custodial units IAW CAPR 173-1 S-1 para 20.d(4)(iii).	Document that custodial unit commanders are in possession of appropriate credit cards, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).

	f) Do custodial unit commanders ensure that vehicle credit cards are used only for their intended purposes?	Unit will provide card statements and receipts for vehicle credit cards.	(A-Discrepancy): [xx] (Question 15) Custodial unit commanders are not ensuring that vehicle credit cards are used only for their intended purposes IAW CAPR 173-1 S-1 para 20.d(4)(iii).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	g) Are SFNCC's assigned to the vehicles in ORMS?	Unit will provide copies of ORMS vehicle records.	(A-Discrepancy): [xx] (Question 15) SFNCC's are not properly assigned to the vehicles in ORMS IAW CAPR 173-1 S-1 para 20.d(4)(iii).	Document that all SFNCC's are properly assigned to vehicles in ORMS, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	h) Are transfers of responsibility for vehicles properly documented on FLWGF 73a's?	Unit will provide copies of FLWGF 73a's.	(A-Discrepancy): [xx] (Question 15) Transfers of responsibilities for vehicles are not properly documented on FLWGF 73a IAW CAPR 173-1 S-1 para 20.d(4)(iii).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	i) Are receipts for maintenance services properly annotated and forwarded to the VFMO?	Unit will provide copies of annotated receipts and e-mail traffic reports.	(A-Discrepancy): [xx] (Question 15) Receipts for maintenance services are not properly annotated and forwarded to the VFMO IAW CAPR 173-1 S-1 para 20.d(4)(iv).	Document that all outstanding receipts have been received by the VFMO, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	j) Are maintenance purchase amounts for which receipts have not been submitted within 72 hours charged to units properly, and vehicles deadlined pending rectification?	Unit will provide documentation of incidents in which fuel receipts were not properly submitted and corresponding actions.	(A-Discrepancy): [xx] (Question 15) Units are not being properly charged for fuel purchase amounts for which receipts have not been submitted within 72 hours, and vehicles are not being deadlined pending rectification IAW CAPR 173-1 S-1 para 20.d(3)(v).	Document that units with delinquent fuel receipts are being properly charged, that vehicles have been properly dispositioned, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
	k) Are custodians and drivers properly completing and filing CAPF 73's and FLWGF 73a's?	Unit will provide copies of completed and filed forms.	(A-Discrepancy): [xx] (Question 15) Custodians and drivers are not properly completing and filing CAPF 73's and FLWGF 73a's IAW	Document receipt of delinquent forms, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the

				CAPR 173-1 S-1 para 20.d(3)(vi).	Discrepancy Tracking System (DTS).
		l) Are the vehicle fleet maintenance credit cards being used for personal expenses?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	(A-Discrepancy): [xx] (Question 15) The SFNCC's and MSACC's are being used for personal expenses non-compliant with CAPR 173-1 S-1 para 20.d(4)(vii).	Document appropriate repayment of personal expenses to FLWG, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		m) Are appropriate adverse actions being taken towards members who misuse the vehicle fleet maintenance credit cards?	Unit will provide documentation of adverse actions.	A-Discrepancy): [xx] (Question 15) Appropriate adverse actions are not being taken towards members who misuse the vehicle fleet maintenance credit cards IAW CAPR 173-1 S-1 para 20.d(4)(vii).	Document that all appropriate adverse actions have been taken, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		n) Are the vehicle fleet maintenance credit cards being used for the purchase of fuel?	Unit will provide copies of credit card statements and purchase receipts pertaining to this credit card.	A-Discrepancy): [xx] (Question 15) The vehicle fleet maintenance credit cards are being used for the purchase of fuel non-compliant with CAPR 173-1 S-1 para 20.d(4)(viii).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	16	Are travel and related expenses being properly handled IAW CAPR 173-1 S-1 paras 24.a through 24.g?			
		a) Is reimbursed staff travel properly authorized?	Unit will provide documentation of proper authorization for reimbursed staff travel.	A-Discrepancy): [xx] (Question 16) Reimbursed staff travel is not being properly authorized IAW CAPR 173-1 S-1 para 24.a.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Is travel undertaken only when personal contact is the only appropriate and necessary form of communication?	Unit will provide documentation regarding rationales for authorized travel.	(A-Discrepancy): [xx] (Question 16) Unnecessary travel is being undertaken non-compliant with CAPR 173-1 S-1 para 24.b.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).

		c) Are costs associated with travel kept to a reasonable minimum?	Unit will document expenses associated with authorized travel.	(A-Discrepancy): [xx] (Question 16) Travel expenses are not being kept to a reasonable minimum IAW CAPR 173-1 S-1 para 24.b and 24.c.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		d) Are members retaining and attaching all receipts for travel related expenditures to the appropriate forms for reimbursement?	Unit will provide receipts and forms submitted for reimbursement of travel related expenditures.	(A-Discrepancy): [xx] (Question 16) Receipts for travel related expenditures are not being retained and attached to the appropriate forms for reimbursement IAW CAPR 173-1 S-1 para 24.d.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		e) Are members on wing business travel conducting themselves appropriately?	Unit will provide documentation of any inappropriate conduct by members on wing business travel.	(A-Discrepancy): [xx] (Question 16) Members on wing business travel have not been conducting themselves appropriately IAW CAPR 173-1 S-1 para 24.e.	Document any adverse action against members who have behaved inappropriately, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		f) Is FLWGF 200 being properly used to document travel and obtain reimbursement?	Unit will provide copies of FLWGF 200's for review.	(A-Discrepancy): [xx] (Question 16) FLWGF 200 is not being properly used to document travel and obtain reimbursement IAW CAPR 173-1 S-1 para 24.f.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		g) Are advances handled appropriately?	Unit will provide copies of statements, receipts, and all related FLWG Forms.	(A-Discrepancy): [xx] (Question 16) Advances are not being handled appropriately IAW CAPR 173-1 S-1 para 24.g.	Document corrective action for inappropriately handled advances, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	17	Are air travel and related expenses being properly handled IAW CAPR 173-1 S-1 para 24.h?			
		a) Is air travel undertaken only when approved by the Finance Committee?	Unit will provide minutes of Finance Committee meetings.	(A-Discrepancy): [xx] (Question 17) Air travel is being undertaken without approval by the Finance Committee non-compliant	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the

				with CAPR 173-1 S-1 para 24.h.	Discrepancy Tracking System (DTS).
		b) Are non-refundable coach class tickets being purchased using the member's personal credit card or wing credit card?	Unit will provide airline ticket receipts and credit card statements.	(A-Discrepancy): [xx] (Question 17) Authorized tickets are not being properly purchased IAW CAPR 173-1 S-1 para 24.h(1).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Are flights being booked appropriately to ensure the lowest fares?	Unit will provide airline ticket receipts.	(A-Discrepancy): [xx] (Question 17) Flights are not being booked appropriately to ensure the lowest fares IAW CAPR 173-1 S-1 para 24.h(2).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		d) Are seating upgrades made only at individual member expense?	Unit will provide airline ticket receipts.	(A-Discrepancy): [xx] (Question 17) Seating upgrades are being made at wing expense non-compliant with CAPR 173-1 S-1 para 24.h(2).	Document repayment of seating upgrade fees to FLWG, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		e) Is any value of unused non-refundable tickets applied to future ticket purchases?	Unit will provide airline ticket receipts and communications from airlines involving non-refundable ticket value.	(A-Discrepancy): [xx] (Question 17) Unused non-refundable ticket value is not being used only for future ticket purchases IAW CAPR 173-1 S-1 para 24.h(3).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		f) Are airline ticket change fees reimbursed only with written approval by a member of the Finance Committee?	Unit will provide airline ticket receipts and bills for change fees, as well as Finance Committee approvals for any change fee reimbursements.	(A-Discrepancy): [xx] (Question 17) Airline ticket change fees are being reimbursed without written approval from a member of the Finance Committee IAW CAPR 173-1 S-1 para 24.h(3).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		g) Are members economizing on airport parking fees?	Unit will provide airport parking receipts.	(A-Discrepancy): [xx] (Question 17) Members are not choosing the most economical airport parking IAW CAPR 173-1 S-1 para 24.h(4).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).

		h) Are airport parking expenses being properly itemized and receipts submitted?	Unit will provide airport parking receipts.	(A-Discrepancy): [xx] (Question 17) Airport parking expenses are not being properly itemized and receipts submitted IAW CAPR 173-1 S-1 para 24.h(4).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		i) Is travel utilizing CAP corporate or member owned aircraft IAW CAPR 60-1 and authorized in writing by FLWG/CC?	Unit will provide records of travel using CAP corporate or member owned aircraft and written authorizations by FLWG/CC.	(A-Discrepancy): [xx] (Question 17) Travel utilizing CAP corporate or member owned aircraft is not being accomplished IAW CAPR 60-1 and authorized in writing by FLWG/CC IAW CAPR 173-1 S-1 para 24.h(5).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		j) Is reimbursement for travel utilizing CAP corporate or member owned aircraft limited to fuel and any ramp or overnight fees?	Unit will provide records of travel using CAP corporate or member owned aircraft and receipts for fuel and ramp or overnight fees.	(A-Discrepancy): [xx] (Question 17) Reimbursement for travel utilizing CAP corporate or member owned aircraft is not being limited to fuel and ramp or overnight fees IAW CAPR 173-1 S-1 para 24.h(5).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	18	Are ground transportation and related expenses being properly handled IAW CAPR 173-1 S-1 para 24.i?			
		a) Are members utilizing low or no cost ground transportation as often as possible during authorized travel?	Unit will provide receipts for ground transportation expenses.	(A-Discrepancy): [xx] (Question 18) Members are not using low or no cost ground transportation as appropriate during authorized travel IAW CAPR 173-1 S-1 para 24.i.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Do members select the least expensive rental car options that meet the travel purpose requirements?	Unit will provide receipts for rental car expenses.	(A-Discrepancy): [xx] (Question 18) Members are not selecting the least expensive rental car options that meet travel purpose requirements IAW CAPR 173-1 S-1 para 24.i(1).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Are receipts for rentals and fuel purchased retained by	Unit will provide receipts for rental car and associated fuel expenses.	(A-Discrepancy): [xx] (Question 18) Members are not retaining rental car and	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the

		members renting vehicles?		fuel receipts IAW CAPR 173-1 S-1 para 24.i(1).	Discrepancy Tracking System (DTS).
		d) Are luxury class vehicles or SUV's being rented without prior approval of the Finance Committee?	Unit will provide receipts for rentals of luxury class vehicles or SUV's, and Finance Committee approvals for these rentals.	(A-Discrepancy): [xx] (Question 18) Luxury class vehicles and/or SUV's are being rented without prior Finance Committee approval IAW CAPR 173-1 S-1 para 24.i(1).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		e) Are reimbursed expenses for use of a POV limited to actual fuel costs?	Unit will provide receipts for fuel reimbursed to members using POV's for wing travel.	(A-Discrepancy): [xx] (Question 18) Members using POV's for wing travel are being reimbursed for expenses other than actual fuel costs non-compliant with CAPR 173-1 S-1 para 24.i(2).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		f) Are fees for tolls and parking being reimbursed to members using POV's or rental vehicles for wing travel?	Unit will provide receipts for tolls and parking reimbursed to members during wing travel.	(A-Discrepancy): [xx] (Question 18) Members are not being properly reimbursed for tolls and parking fees IAW CAPR 173-1 S-1 para 24.i(2).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		g) Are members being reimbursed for any other expenses incurred as a result of driving their POV's, such as tickets or automobile damage?	Compliance will be determined through a review of records.	(A-Discrepancy): [xx] (Question 18) Members are being reimbursed for unauthorized expenses related to use of POV's non-compliant with CAPR 173-1 S-1 para 24.i(2).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	19	Are lodging and related expenses being properly handled IAW CAPR 173-1 S-1 para 24.j?			
		a) Is lodging authorized only when an overnight stay is required (including for travel safety)?	Unit will provide receipts for authorized lodging expenses.	(A-Discrepancy): [xx] (Question 19) Lodging is being authorized when not required non-compliant with CAPR 173-1 S-1 para 24.j.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Is lodging authorized for only the appropriate number of nights unless exempted by FLWG/CC or FLWG/CV?	Unit will provide receipts for lodging expenses.	(A-Discrepancy): [xx] (Question 19) Lodging is being authorized for unapproved durations without approval from	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the

				FLWG/CC or FLWG/CV IAW CAPR 173-1 S-1 para 24.j.	Discrepancy Tracking System (DTS).
		c) Is reimbursement for lodging being made at the appropriate rates?	Unit will provide receipts for lodging expenses and document reimbursement amounts to members.	(A-Discrepancy): [xx] (Question 19) Reimbursement for lodging is not being made at the appropriate rates IAW CAPR 173-1 S-1 para 24.j.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		d) Are members with pre-approved travel properly researching rates at area lodgings?	Compliance will be determined through a review of records.	(A-Discrepancy): [xx] (Question 19) Members are not properly researching rates at area lodgings IAW CAPR 173-1 S-1 para 24.j.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		e) When an advance check or FLWG credit card is used to purchase lodging, is the Sales Tax Exemption Certificate used?	Unit will provide receipts for lodging expenses.	(A-Discrepancy): [xx] (Question 19) The Sales Tax Exemption Certificate is not being used as appropriate IAW CAPR 173-1 S-1 para 24.j.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	20	Are miscellaneous travel expenses being properly handled IAW CAPR 173-1 S-1 paras 24.k through 24.n?			
		a) Are charges for telephone, fax, and internet communication reimbursed when properly documented?	Unit will provide receipts or hotel statements for communications expenses.	(A-Discrepancy): [xx] (Question 20) Charges for communications expenses are not being reimbursed when properly documented IAW CAPR 173-1 S-1 para 24.k.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Are expenses for personal laundry being reimbursed?	Compliance will be determined through a review of records.	(A-Discrepancy): [xx] (Question 20) Expenses for personal laundry are being reimbursed non-compliant with CAPR 173-1 S-1 para 24.l.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Are reasonable tips for baggage handling being reimbursed?	Unit will provide member receipts for baggage handling tips and document reimbursement to members.	(A-Discrepancy): [xx] (Question 20) Reasonable tips for baggage handling are not being reimbursed IAW CAPR 173-1 S-1 para 24.m.	Document reimbursement to members and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).

		d) Are actual charges for registration fees being reimbursed?	Unit will provide receipts for registration fees and document reimbursement to members.	(A-Discrepancy): [xx] (Question 20) Actual charges for registration fees are not being reimbursed IAW CAPR 173-1 S-1 para 24.n.	Document reimbursement to members and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	21	Are business and personal meals costs being reimbursed properly to members?			
		a) Do all authorized business meals have a business purpose and involve two or more persons?	Unit will provide documentation of authorized business meals.	(A-Discrepancy): [xx] (Question 21) Business meals have been authorized that do not have a business purpose or do not involve two or more persons IAW CAPR 173-1 S-1 para 25.b.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Are costs for business meals reasonable and customary for the location?	Unit will provide receipts for authorized business meals.	(A-Discrepancy): [xx] (Question 21) Costs for business meals have been unreasonable or not customary for the location non-compliant with CAPR 173-1 S-1 para 25.b(4).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Are itemized receipts submitted for all business meal costs?	Unit will provide receipts for authorized business meals.	(A-Discrepancy): [xx] (Question 21) Itemized receipts for business meals have not be submitted IAW CAPR 173-1 S-1 para 25.b(4).	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		d) Are no more than two personal meals per day reimbursed?	Unit will provide receipts for authorized personal meals.	(A-Discrepancy): [xx] (Question 21) More than two personal meals per day are being reimbursed non-compliant with CAPR 173-1 S-1 para 25.c.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		e) Are personal meals being reimbursed at the appropriate rates?	Unit will provide receipts for authorized personal meals.	(A-Discrepancy): [xx] (Question 21) Personal meals are not being reimbursed at the appropriate rates IAW CAPR 173-1 S-1 para 25.c.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		f) Are tips for personal or business meals being reimbursed at no more	Unit will provide receipts showing	(A-Discrepancy): [xx] (Question 21) Tips for meals are being reimbursed at more than 20% of the meal	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the

		than 20% of the meal cost?	tips for authorized meals.	cost non-compliant with CAPR 173-1 S-1 para 25.c.	Discrepancy Tracking System (DTS).
		g) Are personal meals being reimbursed for members during same-day travel?	Compliance will be determined through a review of records.	(A-Discrepancy): [xx] (Question 21) Members are being reimbursed for personal meals during same-day travel non-compliant with CAPR 173-1 S-1 para 25.c.	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
FM	22	Is the FLWG state sales tax exemption privilege being exercised properly?			
		a) Is the sales tax exemption certificate being used for any purchases made by members?	Compliance will be determined through a review of records.	(A-Discrepancy): [xx] (Question 22) Members have used the sales tax exemption certificate to make purchases non-compliant with CAPR 173-1 S-1 para 33. NOTE: this activity is also non-compliant with Florida Statutes 212.085 as a third-degree felony.	Attach documentation showing that these actions have been rectified with the State of Florida, and also attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		b) Are invoices for subordinate unit tax-exempt purchases paid by check from Florida Wing?	Compliance will be determined through a review of records.	(A-Discrepancy): [xx] (Question 22) Subordinate units have attempted or made tax-exempt purchases not paid with a check by Florida Wing non-compliant with CAPR 173-1 S-1 para 33.a.	Document that invoices to vendors have been paid, and attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		c) Are Wing staff making tax-exempt purchases only from Wing funds, as authorized?	Compliance will be determined through a review of records.	(A-Discrepancy): [xx] (Question 22) Wing staff have used the sales tax exemption certificate to make purchases not using Wing funds non-compliant with CAPR 173-1 S-1 para 33.b. NOTE: this activity is also non-compliant with Florida Statutes 212.085 as a third-degree felony.	Attach documentation showing that these actions have been rectified with the State of Florida, and also attach a CC approved plan of action to prevent recurrence to the discrepancy in the Discrepancy Tracking System (DTS).
		d) Are goods purchased with the sales tax exemption being resold?	Compliance will be determined through a review of records.	(A-Discrepancy): [xx] (Question 22) Goods purchased with the sales tax exemption have been resold	Attach a CC approved plan of action to prevent recurrence to the discrepancy in the

				non-compliant with CAPR 173-1 S-1 para 33.c.	Discrepancy System (DTS).	Tracking

Attachment 1

**AIRCRAFT/VEHICLE CREDIT CARD STATEMENT OF UNDERSTANDING**

**(Each Pilot/Vehicle Driver will read and sign these annually)**

(Each pilot/vehicle driver will complete this statement prior to use of a Florida Wing credit card for funded missions. The statement should be maintained at the custodial unit and member's personal file.)

I have read and understand the instructions for use of NHQ issued "Shell Fleet Navigator Corporate Cards"(Pilots/Drivers) and the "MultiService" credit card (Pilots), and the reporting requirements associated with its use. I understand that the card is only for approved aircraft fuel and oil purchases for Air Force funded mission or corporate funded flying when authorized in writing by the Wing CC/VC, LG/A3/A3/FO, or the Wing A3/MO.

I further understand that use of the aircraft/vehicle credit card for any purpose other than as authorized constitutes fraud and will result in appropriate legal and/or administrative action in accordance with CAP Regulations.

Pilot/Driver's Name \_\_\_\_\_ CAPID \_\_\_\_\_ Date \_\_\_\_\_

Signature: \_\_\_\_\_