**Section 1130.70 Compliance Certification**

a) The Comptroller shall establish standards for an annual certification to be provided to the Comptroller and the Auditor General by the Agency Head of each participating agency prior to use of purchasing cards by the participating agency cardholders and annually thereafter. The certification shall establish that:

1) sufficient internal controls exist to insure appropriate use of the purchasing card by the participating agency's cardholders;

2) proper segregation of duties are in place regarding the reporting and accounting of purchasing cards;

3) the participating agency maintains an adequate pre-audit and post-audit function; and

4) the participating agency has appropriately addressed any findings identified by an internal or external audit relating to the participating agency's purchasing card program.

b) The Comptroller shall refuse to issue payment of purchasing card transactions made by cardholders of a participating agency unless a current certification by the participating agency's Agency Head, as required by subsection (a) of this Section, is on file with the Comptroller.

c) The Comptroller may inspect and audit the records and supporting documentation that the participating agencies maintain and that relate to the purchasing card program established under this Part.