



Chief Review Services

AUDIT OF  
TELEPHONE CALLING  
CARD MANAGEMENT  
PRACTICES

April 2001

7050-8-7-3 (DGRS)

**AUDIT TEAM:**

Jack Denovan (Team Leader) 995-0835

Peter Acton (Team Member) 992-0368

Lyne Emond (Approval Authority) 992-8178

This report presents the results of an internal audit of telephone calling card management practices. The principal objective was to assess the effectiveness of revised procedures to ensure the timely cancellation of calling cards for senior officers leaving the Canadian Forces (CF).

The total population of calling cards in the DND/CF is approximately 3,000, with annual usage charges of \$400K. We did not observe any systemic non-compliance with applicable Treasury Board policy and instances of misuse of cards were isolated. The audit did observe that Senior CF officers receive a calling card automatically as part of their benefits package. In contrast, for other military and civilian personnel, individuals apply for a calling card as the incumbent of a position and the position requirements are then compared to entitlement standards. This situation requires re-evaluation in that it increases the number of cards in circulation, some of which are not actually used. It can also add to the administrative burden of ensuring prompt cancellation of cards when CF members are released. Cancellation procedures were not working effectively.

Audit tests were conducted in the following areas:

- an examination of calling card cancellations applicable to senior officer releases from the CF;
- overall card usage by DND/CF senior management;
- an assessment of the completeness and accuracy of the departmental calling card database;
- an assessment of the accuracy and timeliness to cancellation requests; and,
- the integrity of transactions applicable to major card users.

The report identifies three principal areas warranting attention, as follows:

- re-evaluation of the policy of automatic issuance of telephone calling cards to senior CF officers;
- refinements to administrative policy, including a requirement to better address special operational and business situations; and,
- enhancement of administrative controls, including attention to better ensuring prompt cancellation of cards upon the holder's release from the CF.

Two isolated instances were noted involving unauthorized use by a cardholder, where recoveries were made by the Finance Group. In ten other circumstances whereby cards appeared to have been compromised and misused by third parties, the details were provided to police authorities for investigation.

Management has agreed to re-evaluate, from a risk management perspective, the automatic issuance of calling cards. There has also been proactive attention to introducing a new calling card database and revised operating procedures that address the audit recommendations. Specific administrative arrangements applicable to unique operational situations have also been established. Any formal revision to current calling card policy will be incorporated into, and form part of, an overall DND/CF telecommunication strategy, which includes other alternatives such as cell phones and e-mail. Management is currently reviewing other options to provide more effective and efficient telecommunication services.

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## AUDIT OF TELEPHONE CALLING CARD MANAGEMENT PRACTICES

### INTRODUCTION

1. Chief Review Services (CRS) has completed an audit of telephone calling card management practices. This was conducted as follow-on verification to a request from the Vice-Chief of the Defence Staff (VCDS). The principal objective was to assess the effectiveness of revised procedures to ensure the timely cancellation of calling cards for senior officers leaving the CF. The audit covered the period from January 1997 to October 1999.

### BACKGROUND

2. On 21 April 1998, media attention was drawn to a senior officer who made use of a calling card after having left the CF. The DND Chief Information Officer (CIO) subsequently prepared a note explaining revised calling card cancellation procedures. VCDS requested CRS comment on the revised procedures. While indicating that the modified procedures appeared sound, CRS scheduled a follow-up audit to ensure that the procedures were functioning as intended.

3. The TB Travel Directive states that executives may maintain family contact when in travel status through telephone calls home. The TB Manual on Comptrollership includes calling cards in a chapter related to loss prevention. Departments are to ensure that all employees issued a calling card are each given a unique access code, which must be adequately safeguarded. Employees are to be informed of and understand the procedures to be followed if a card is lost or stolen. If these procedures are not followed, the employee is responsible and personally accountable for all calls placed with the card.

4. Within ADM(IM), Director Telecommunications & Spectrum Engineering & Support (DTSES) promulgates telephone calling card entitlement and administrative policy as set out in B-GT-270-000/AG-001 Interim (CFP 270). Base/Wing Telecommunications Information Systems Officers (B/W TIS O) are responsible for overall administration of calling cards in DND except for the following situation. Since 1994, 76 Comm Gp administers calling cards issued to CF senior officers - Colonel/Capt(N) and above as well as LCol/Cdr for the Legal, Medical and Dental classifications (hereafter referred to as senior officers).

76 Comm Gp also manages calling cards issued to other military and all civilian employees within the NCR as well as selected military members posted outside of Canada.

5. The total DND/CF population is approximately 3,000 calling cards with annual usage charges of \$400K. 76 Comm Gp administers one third of the population while B/W TIS Os are responsible for the remaining cards.

6. Senior officers receive a calling card automatically as part of their benefits package. Each year the package is reviewed and approved by ADM(HR-Mil). In contrast to senior officers, entitlement to a card for all other military and civilian personnel is not automatic. Individuals apply for a calling card as the incumbent of a position. The position requirements are then compared to entitlement standards set by DTSES.

7. CRS conducted five tests in pre-defined high-risk areas as part of the review of calling cards. Within each area, the total population was reviewed to the extent that documentation was available. These tests included:

- an examination of all calling card cancellations applicable to senior officer releases subsequent to 10 July 1998;
- a review of calling card usage by CF/DND senior management (BGen level and above and all EX categories) from January to November 1999;
- an assessment of the accuracy and completeness of the 76 Comm Gp calling card database in terms of its ability to reflect the movement of other military and all civilian personnel within the NCR;
- a reconciliation of the monthly carrier invoices to the calling card database as well as an assessment of the timeliness of carrier response to cancellation requests; and,
- an analysis of all major card usage (cards with more than 100 calls per month per cardholder) within the NCR.

## OVERALL ASSESSMENT

8. We noted a lack of rigorous implementation of existing procedures as well as a need for further revisions. We also identified areas where policy and procedural direction for calling cards can be strengthened.

9. ADM (IM) has confirmed that administrative procedures are either already in place or will be undertaken to meet the requirements of the recommendations applicable to calling card policy. The need to integrate calling cards into an overall policy that addresses the management of telecommunication services across the Department is of greater significance to ADM(IM).

10. The major audit risks associated with calling cards can be grouped into three main categories: untimely cancellation of a card that may result in subsequent use; compromise of active cards by a third party; and abuse of privileges by the existing cardholder.

11. Untimely Cancellation. In our review sample of senior officer cardholders, we noted 31 cards (i.e., 72 per cent of the cards reviewed) had not been cancelled on a timely basis and 2 incidences (i.e., 5 per cent) of subsequent use, albeit for insignificant amounts. Compromise by Third Party. We identified 10 instances where individual cards appeared to have been compromised and to have significant unauthorized usage by third parties. These represented only 1 per cent of the NCR population of approximately 1,000 calling cards but accounted for approximately 17 per cent of the carrier invoices paid by 76 Comm Gp during the period under review. Abuse by cardholder. During our review, we did not observe significant inappropriate use by individual cardholders.

12. Revised cancellation procedures applicable to cards issued to senior officers were not implemented effectively. Weaknesses pertained to deficient management trails, a reactive monitoring process for personnel movements, and inadequate usage review and invoice certification. We identified circumstances whereby further enhancements to existing policy and procedures would be beneficial. These relate to special operational and business situations, minimum standards for monitoring purposes, and clarification of entitlements for senior officers and civilian EX categories.

13. ADM(IM)/76 Comm Gp has issued a new control and verification directive (CVD), effective April 2000, to address certain of the issues raised during the audit. An addendum issued July 2000 and the assignment of additional personnel to the calling card cell as at August

2000 will address weaknesses noted in the area of management trails, usage review, and invoice verification. In order to address the monitoring of personnel movements, an automatic revision of entitlement every two years is in process of being implemented. An expiry date field is being populated in the 76 Comm Gp database and will prompt a verification of entitlement with the user every two years. It is expected that this control will be in place by April 2001.

14. In 1996, ADM(Per) made the decision to rescind automatic entitlement and issuance of calling cards to senior officers. However, the decision was never communicated nor implemented within DND/CF and has been subsequently reversed. In our view, this automatic issuance needs to be re-evaluated relative to the risks involved (i.e., cards compromised, cards not canceled) as well as monitoring and administration costs. This is particularly so given that many cardholders make very little use of their cards given the availability of cell phones and e-mail. It is not to suggest that cards be denied, but only that they be issued pursuant to a request from an individual indicating an intention to actually make use of and to safeguard the card. ADM(IM) also supports this view.

15. 76 Comm Gp will reduce administrative costs and increase overall control if requests and administration of calling cards are devolved to local authorities who are in a better position to monitor movements and departures. The provision of reliable and timely release date information, especially as it pertains to the actual last day of work, is a major concern. While NCR clearance procedures could ensure that calling cards are recovered (or canceled) from senior officers upon release, the same information is not always readily available for those who retire outside of the NCR.

16. In August 2000, DCBA extended the automatic issuance of calling cards to senior reserve officers. In ADM(IM)'s opinion, this decision will render the provision of release information an even more complex issue because the release of reserves is not centrally managed. ADM(HR-Mil)/DCBA is currently reviewing automatic issuance of calling cards to CF senior members. Risk assessment results may dictate adjustments to current policy such that automatic issuance may be discontinued in favour of issuing upon approved request.

17. Subsequent to the audit, the Government Telecommunications and Informatics Services (GTIS) introduced a new calling card option available to all departments. The option features simplified billing, a four-



tiered rate structure based upon previous usage and the removal of call detail from invoices. While the option may be potentially advantageous from a cost and administrative perspective, departmental monitoring capabilities are significantly reduced. GTIS will archive call details, monitor card usage costs and inform departments of any anomalies on an exception basis. In addition, the service provider utilizes fraud detection and protection programs.

18. The GTIS option may be a viable solution but a strong GTIS/76 Comm Gp business alliance must be formed along with the establishment of acceptable controls. VCDS has tasked ADM(IM) to provide additional information prior to rendering a final decision. ADM(IM) is currently investigating the provision (and cost) of call detail records that would allow monitoring and certification to take place.

**RESULTS IN BRIEF AND MANAGEMENT ACTION PLAN***Senior Officer Entitlement to Calling Cards*

19. Each year, Director Compensation and Benefits Administration (DCBA) validates senior officer benefits. In 1996, ADM(Per) rescinded automatic entitlement to telephone calling cards. This entitlement had been introduced in 1988; it was aligned with the Treasury Board policy with respect to the civilian EX category (albeit that the EX's were required to make specific application for a card). The card could be used to maintain contact with family members when on duty-travel status. However, the decision to change the benefit was never formally communicated within the Department. As a result, CF personnel continued to be provided with a calling card automatically upon their promotion to senior officer rank. Unlike other CF members and civilian employees (including executives), they are not required to substantiate the requirement for a calling card.

20. We found a case where a senior CF officer's telephone calling card had been compromised and subjected to significant unauthorized charges. We also observed that 30 of the 68 cardholding officers at the rank of BGen and higher had used their cards less than 10 times over a period of almost a year. Thirteen of these cards had no usage. In our view, it would make sense to query the requirement for cards that show very limited use. This may also be an indication that there was no real requirement for the card in the first place.

21. *In view of the limited usage by many cardholders and the perceived risks associated with these cards, we recommend that ADM(HR-Mil) re-evaluate the practice of automatic issuance of cards to all senior officers. Subsequently, it will be necessary to provide senior officers and 76 Comm Gp with clear direction in this matter.*

Management Action Plan

22. *ADM(IM) has noted that implementation of this recommendation could remove the requirement for calling cards to be issued centrally by 76 Comm Gp to all CF senior officers. A local authority could issue calling cards to senior officers upon request, administer and recover them when senior officers leave the corresponding area. Because the provision of timely and accurate release information is critical, the devolution of the function to a local level would address a major concern raised during the audit.*

The rescinding in 1996 of automatic calling card entitlement and issuance was never formally communicated or implemented.

Automatic entitlement/issuance exposes the Department to greater risk in terms of lost or compromised cards and will increase administrative costs.

ADM(HR-Mil) is reviewing automatic issuance of calling cards to CF senior officers.

23. *ADM(HR-Mil)/DCBA is reviewing the automatic issuance of calling cards to CF senior members. Should a risk assessment indicate a need for policy adjustment, it may be necessary to cease automatic issuance in favour of issuing the cards only upon request — as is currently the case with calling cards issued to senior members of the public service. Such action may help to resolve the concern of canceling cards on departure from the CF. In consultation with ADM(IM), ADM(HR-Mil) will, in the near future, expand the policy regarding the control of calling cards, particularly on leaving the CF.*

### Calling Card Administrative Policy

24. CFP 270 provides administrative policy as well as procedural guidance on the administration of telephone calling cards. Our audit identified several areas where this policy can be strengthened. For example, the policy should address the terms and conditions under which calling cards can be used in special operational situations, which tend to generate a large volume of usage. Under these situations, it is impractical to limit calling card usage exclusively to one individual as outlined in CFP 270. At the same time, this circumstance would require the definition of attendant controls - such as predefined card expiry dates and usage monitoring. Secondly, recent draft revisions to the policy limit entitlement to duty-travel status. In reality, calling cards can be issued to anyone with a continuing and frequent business need to place long distance calls from other than a government network telephone. This aspect is enunciated clearly in CFP 270 and any policy revisions should ensure that the original provisions are maintained.

Enhancements to existing policy and procedures are being addressed procedurally:

- special operational & business situations
- minimum standards for monitoring
- clarification of senior officer & civilian EX's entitlements

25. 76 Comm Gp and all other calling card administrators refer to CFP 270 for guidance. As such, this reference should include a requirement to obtain key information such as a CF member's service number (SN) or a civilian's personal record identifier (PRI). This information is critical if administrators are to manage calling cards effectively. It also should emphasize the requirement to obtain a CF member's personal liability & clearance certificate (PLCC) or similar document where possible. The PLCC is one method of ensuring that a CF member properly "clears out" prior to any type of departure/transfer.

26. CFP 270 should identify minimum standards to ensure that 76 Comm Gp certifies a commercial carrier's monthly invoice in accordance with the requirements of the Financial Administration Act (FAA). It should also establish monitoring standards to enable 76 Comm Gp to assess the cardholder's continuing need for the card.

27. CFP 270 specifies entitlement criteria for both commercial telephone company credit cards and the previously used Government Telecommunications Agency (GTA) inter-city access code cards. The policy states that the GTA cards previously issued to senior officers and civilian EX's could be used to maintain essential family contact while travelling on duty in Canada. However, this statement is not included in the discussion of entitlement to commercial calling cards. A recent draft revision to CFP 270 is also silent on the issue. This omission has created some confusion within the Department. For example, the acknowledgment letter signed by the individual who is issued the calling card generally stipulates that *the card is issued for the purpose of making long distance calls as required in the course of regular duties and as authorized by regulations*. In fact, TB policy specifies that "executives" may maintain family contact when in travel status through telephone calls home. Commercial calling cards are one of the options available. CFP 270 should ensure that this benefit is clearly specified as applicable to both senior officers and the EX category. TB policy also stipulates that personal calls, other than calls home, are the financial responsibility of the employee.

28. *It is recommended that ADM(IM) provide direction on necessary revisions to administrative policies.*

#### Management Action Plan

29. *76 Comm Gp has instituted, or is in the process of instituting, several administrative procedures that will meet the requirement of the policy in the NCR environment, which is where many of the unique administrative requirements emanate from. For example, in one special operations case, the responsible unit has been assuming responsibility for a number of calling cards with sign-out cards as required. This meets the accountability requirement while maintaining the privacy requirement for the unit. In ADM(IM)'s opinion, calling card policy does not need to be strengthened as much as it needs to be updated and adapted to the current services available to the Department. This should ensure appropriate and consistent management of telecommunication services across the Department.*

**76 Comm Gp Administrative Practices**

Revised calling card cancellation procedures are not working

Weak management trail

Reactive monitoring process for personnel movements

Inadequate usage review and invoice certification

New 76 Comm Gp control procedures and calling card database should address audit concerns

30. Cancellation of Senior Officer Calling Cards. CRS assessed the implementation of revised operating procedures, which were briefed to the VCDS. We found that, for 72% of 43 files reviewed, 76 Comm Gp did not cancel cards within the prescribed timeframe of at least ten days prior to a member's release date or last working day, whichever was the earliest. In some instances, 76 Comm Gp did not receive a release message. After excluding those particular situations, half of the errors noted applied to cards cancelled before the member's release date but not within the ten day timeframe. The other half applied to cards cancelled after the member's release date. Two of the tardy cancellations involved significant time periods (i.e., 80 and 92 days). We also noted two instances where a member's card was used after the release date. A contributing factor to the above problem was the failure of 76 Comm Gp to obtain confirmation from the carrier that the card had been cancelled.

31. *It is recommended that, with the benefit of identifier numbers (see paragraph 25), ADM(IM) instruct 76 Comm Gp to monitor timely cancellation of calling cards.*

**Management Action Plan**

32. *76 Comm Gp has issued the calling card and cellular telephone CVD effective 1 April 2000. Cancellations are to be initiated at least ten working days prior to the day when the member leaves the service (i.e., on retirement leave or actual retirement, whichever is earlier). ADM(IM) reiterated that the issue is still one of receiving timely and factual information applicable to senior officer releases (see paragraphs 33 and 34).*

33. Definition of Release Date. While a proposed DTSES revision to CFP 270 will require cancellation of a calling card prior to the senior officer's "last working day", the current 76 Comm Gp operating procedure requires that the cancellation procedure be initiated at least ten days prior to the senior officer's "effective release date". This latter date however, often does not correspond to the senior officer's last working day when taking into account terminal leave entitlement(s), which in some cases can be significant.

34. *ADM(IM) noted that the CVD requires a cancellation be initiated ten days before the effective release date. In ADM(IM)'s opinion, the release management organization's retirement message must provide*

*timely and accurate information regarding "the last working day" if calling cards are to be cancelled on a timely basis. It is not practical to constantly query these organizations to find out if a senior officer is being released. It would be much easier and more effective to have the release organizations advise 76 Comm Gp of a senior officer's release. As noted in paragraph 23, ADM(HR-Mil) will, in the near future, expand the policy regarding the control of calling cards particularly on leaving the CF.*

35. Monitoring of Military/Civilian Entitlements. There is currently no effective monitoring mechanism in place to alert 76 Comm Gp to personnel movements within or outside of the Department. These civilian or military movements will often affect the individual's entitlement to a card because a new position may not warrant the use of a calling card. For example, an individual who moves — from a position requiring extensive international travel to a staff position at NDHQ (i.e., access to DND telephone network) — may no longer need a calling card. 76 Comm Gp has adopted a reactive role in monitoring a cardholder's entitlement. Unless advised otherwise, it is assumed that a cardholder is entitled to his/her calling card.

36. Senior officers retain their calling cards until they are released from the CF. 76 Comm Gp can cancel a card only when it has been advised formally. Until recently, 76 Comm Gp could compare a quarterly listing of all senior officer releases to copies of release messages received. It no longer receives the listing in question, which results in the removal of a key administrative control. As noted above, our examination identified instances where 76 Comm Gp had not received a copy of the member's release message. In particular, we noted instances of missing release messages applicable to senior officers who took their release outside of the NCR.

37. While a CFSU(O) clearance certificate requires a CF member to clear through 76 Comm Gp before leaving the NCR, there is no such requirement for CF members posted within the area. No formal clearance procedure exists for civilians. The onus is on the cardholder's administrative office to alert 76 Comm Gp.

38. We concluded that 76 Comm Gp could monitor personnel movements effectively if military/civilian personnel provided their SN/PRI as a prerequisite to receiving a calling card. This information could be included as a field in the new 76 Comm Gp dedicated-automated-business system (DABS) database to assist in the periodic monitoring. An electronic match of DABS data to relevant personnel files in PeopleSoft

could be made to confirm the cardholder's current employment status (e.g., retired, posted, and moved).

39. *An automatic mechanism should be established by 76 Comm Gp to flag calling cards with specific threshold expiry dates and to facilitate verification of the continuing need for the card. It may also be beneficial to implement a civilian clearance procedure with CFSU(O).*

#### Management Action Plan

40. *ADM(IM) has noted that the new 76 Comm Gp CVD requires a SN/PRI prior to the issuance of a calling card. This information is then entered into DABS. The recommendation to establish an automatic mechanism to flag calling cards with an expiry date is expected to be fully functional by April 2001. While this is not a personnel movement monitoring mechanism as such, the review of the entitlement with the user every two years is expected to meet the requirement to revoke the cards when there is no longer entitlement. Because SNs and PRIs are now being populated in the database, a search of the Peoplesoft database to confirm the positions held by the users will not be required nor performed.*

41. We observed that the current telephone calling card database was neither accurate nor complete. Our review indicated that 42 per cent of 78 cardholders who were issued a calling card prior to January 1996 might no longer be entitled to a card as they have moved on from their original position. We noted that 28 per cent had no calling card usage since January 1998 suggesting that a card was no longer required. Finally, we noted two instances where members had left the CF but their calling cards were subsequently used, although for insignificant amounts.

42. *76 Comm Gp has taken appropriate corrective action since receiving specific details from the CRS team.*

43. Invoice Certification/Calling Card Usage. 76 Comm Gp centrally funds calling card usage for senior officers and the majority of NCR military/civilian cardholders. Except for periodic monitoring of significant fluctuations in the overall monthly amount, 76 Comm Gp does not review monthly statements prior to certifying the invoice for payment under section 34 of the FAA. No one monitors individual calling card usage and cardholders are not provided with a copy of their monthly transactions. Based upon a reconciliation of six sample monthly invoices to the database, we concluded that the carrier was invoicing the department for valid active calling cards in 1999. However, we noted that



prior to February 1999, 76 Comm Gp neither requested nor received cancellation confirmation from the carrier. We reviewed the December 1998 "deleted" file and observed that only 8 of 24 cancellation requests had been actioned by the carrier. Corrective action was taken in November 1999. During this time, two cards had been used for a total of 30 calls (\$30).

44. For analysis purposes, we defined significant individual-calling-card usage as > 100 calls/month/card. Based upon this definition, we noted 21 such cards applicable to twelve different organizations within the department. Only two of the cardholders were senior officers. Subsequent discussions with all of the cardholders in question indicated that many were unaware of the volume of calls being processed. These interviews confirmed that, for ten specific cards applicable to four organizations, individuals - other than the approved cardholder - had used the calling card. This questionable usage ranged from 1,000 calls to more than 15,000 calls for seven cardholders in one organization alone. This analysis also highlighted discrepancies between one organization's calling card listing and that reflected in the 76 Comm Gp telephone calling card database. For example, 76 Comm Gp was eleven months late in cancelling two calling cards for an organization due to an administrative oversight. During this time, approximately 8,000 calls were made totaling \$10K. There may have been questionable usage since March 1998 to September 1999, which would increase the totals to approximately 12,000 calls with a value of approximately \$14K.

45. *The incidence of calling cards identified with questionable usage represented only 1% of the total population of approximately 1,000 cardholders in the NCR area. However, in dollar terms, these cards accounted for approximately 17% of the total amount paid by 76 Comm Gp over the period of time subject to our review. In our opinion, these cards would have been flagged for further review if a pre-defined usage threshold had been in place.*

#### Management Action Plan

46. *Invoice certification is now performed in accordance with the new 76 Comm Gp CVD. This involves a review of all invoices over a given threshold and a request for certification by the user. In addition, 1/12 of all cards — regardless of the threshold — are reviewed every month and forwarded to the user for certification if the usage is not consistent with a pre-certified usage pattern. An ongoing monitoring of the implementation of the CVD has found that the overall usage has decreased by just over*



15% so far. Although a user pay concept for all calling cards would be an effective way to decentralize funding and control, recovering funds from hundreds of organizations within the NCR would be difficult to manage.

47. Calling Card Documentation. We observed that approximately 25 per cent of all releases from January 1997 to October 1999 could not be reviewed. Contrary to 76 Comm Gp standard operating procedures, the unit did not maintain a three-year electronic history of the telephone calling card database. Because of this situation, we were unable to link database information to related cardholder application documents. Except for one transaction, this problem preceded the new procedures briefed to VCDS.

#### Management Action Plan

48. *The new DABS database, implemented in the fall of 1999, replaces the obsolete application that was used for the management of telecommunication services. The new application (and database) will keep all electronic records indefinitely through an archive process with the appropriate media. Related paper records will be kept for three years.*

49. Administrative Practices Outside of the NCR. At the Base/Wing-level, administrative practices in place appear to be aligned more with the intent of CFP 270. For example, individual units fund their own calling card usage and, as a result, receive the monthly carrier usage statement for review prior to paying the invoice.

50. *ADM(IM) noted that individual bases can afford to exercise a more comprehensive control of their calling cards as they have a lot fewer clients to administer.*