2-11. Span of Control

a. Span of control refers to the extent of oversight and review responsibilities placed on a single A/OPC, BO, or CH. An appropriate span of control must efficiently and effectively allow the A/OPC, BO, or CH to provide reasonable assurance they can effectively perform their responsibilities regardless of the number of accounts assigned. The assigned span of control must factor in the monitoring and oversight responsibilities to include the use of MasterCard's Insights on Demand (IOD) data mining and review process.

b. The Army standard for span of control for a Level 4 A/OPC will not be more than 250 total accounts to one Level 4 A/OPC. This number includes both BO and CH accounts. Span of control updates are deemed necessary due to changing program dynamics and increased oversight burdens placed on GPC oversight personnel over time. As the micro-purchase threshold has increased multiple times over the years, additional oversight has been required as the average dollar value and the types and complexity of the GPC supplies and services being purchased has increased. A/OPCs and other GPC oversight officials have also been required to fulfill additional duties related to statutory and regulatory DoD Charge Card Guidebook, FAR, and DFARS requirements, including complying with Fiscal Year (FY) 2019 NDAA Section 889(a)(1) requirements. These dynamics warranted a reduction in the number of GPC accounts an A/OPC is authorized to oversee, and the flexibility for Component Program Managers to deviate from updated span of control ratios when sufficient compensating controls are in place.

c. A ratio of not more than seven card accounts to a primary BO is the Army standard. Ensuring a reasonable number of card accounts are assigned to each primary BO is paramount to the effective accomplishment of the BO's responsibilities. The total number of transactions, as well as the number of assigned card accounts, must be considered when determining an acceptable card account to BO ratio.

d. When the number of accounts (250:1 account per A/OPC) or workload complexity/administration assigned to a Level 4 A/OPC exceeds the Army standard, the SCO and the CCO must ensure adequate resources are made available to allow the A/OPCs to successfully perform their duties. When the span of control exceeds the Army standard and the CCO elects not to provide additional resources, the CCO must submit a waiver request in writing to the CPM for approval. The waiver request must include the rationale and justification upon which the CCO has based the determination that the existing span of control is adequate to ensure program administration and that surveillance can be performed at a satisfactory level given the existing or new compensatory controls put in place. The Level 3 A/OPC must retain a copy of this documentation.

e. The Level 4 A/OPC determines whether the BO to CH ratio is acceptable upon issuance of a GPC, during the A/OPC's annual assessment of their GPC program, or as needed. There must be a reasonable expectation that the BO can complete a thorough review of all transactions and certify the invoice within five business days of its receipt. When the ratio for CH accounts to BO exceeds the Army standard, the BO should lower the number of card accounts or request a waiver to policy. The Level 4 A/OPC will document all cases where the CH to BO ratio exceeds the Army standard. The waiver to policy request must address the unique conditions that affect the process and show, with a high degree of certainty, that the BO can be expected to comply with the review and certification procedures. The request must include the number and location of assigned CHs, the total average number of transactions made by the CHs, the amount of time the BO can devote to the certification process, the history of delinquencies, and other appropriate factors. The waiver is approved at the following levels indicated below and maintained by the approver with copies

furnished to the BO:

1) 8–10 card accounts. Routed through the Level 4 A/OPC to the CCO.

2) 11–19 card accounts. Routed through the A/OPCs (Level 4 and Level 3) to the SCO.

3) 20 or more card accounts. Routed through the A/OPCs (Level 4 and Level 3) to the Level 2.

Parent topic: Chapter 2 - Program Organization, Roles, and Responsibilities