4-4. Purchase Card Online System (PCOLS)

a. PCOLS is a DoD-wide suite of electronic systems that GPC officials use to improve the management and accountability within their GPC program organizations. PCOLS is comprised of five applications: Enterprise Monitoring and Management of Accounts (EMMA), Authorization, Issuance, and Maintenance (AIM), PCOLS Reporting, Data Mining (DM), and Risk Assessment (RA). PCOLS is Common Access Card (CAC) enabled to ensure secure authentication and nonrepudiation. Due to enhancement of program oversight, the Purchase Card On-Line System (PCOLS) is mandated for GPC participants Army-wide and accessible at: **https://www.dmdc.osd.mil/appj/pcols-web /** .

b. <u>EMMA</u> is used to capture and define organizational purchase card hierarchies, document authority chains, and identify relationships among purchase card roles. EMMA increases the accuracy of personnel data and institute more robust inclusion of supervisors (e.g., cardholder and managing account supervisors). EMMA acts to electronically define the GPC hierarchy, the roles within the hierarchy, and assigns individuals to those roles. Additionally, EMMA enables the A/OPC to alter or remove any personnel from assigned roles reflecting changes to hierarchy structures, also known as provisioning.

c. <u>AIM</u> is used to initiate, approve, and transmit requests for GPC issuance and maintenance actions. AIM draws from hierarchies (e.g., role responsibilities and permissions) established in EMMA. It directly engages GPC supervisors, helps ensure business rules comply with internal organizational management controls, and is a workflow tool performing various GPC Program account authorization and maintenance functions.

d. <u>Data Mining (DM)</u> programmatically reviews 100% of the DoD purchase card transactions using sophisticated intelligent/learning software and identifies correlations, patterns, and trends in purchase card buying actions. This transaction review allows daily, near-real-time mining of the data. The Case Manager, which is an integral component of DM, interprets the referred transactions and creates specific cases that are assigned to the Approving/Billing Officials (A/BOs) for review. Through the use of the Case Manager Interview Process, the A/BO demonstrates that due diligence is exercised in the review of the referred transactions. With this DM tool, scarce human resources can be targeted on identified high-risk transactions and maintain a record of actions taken on referred transaction reviews for improved internal audit ability of the program.

e. <u>Risk Assessment (RA)</u>, together with results from the DM Application, assess and report on the overall "health" of a DoD organization's purchase card program. RA allows users to monitor risks associated with their purchase card program. Users assess the risk of their purchase card program by monitoring certain risk controls on a cycle-by-cycle basis. This monitoring is accomplished through the following components within the RA Application: controls, dashboards, and quarterly reports.

f. PCOLS automatically un-provisions, or removes users from their PCOLS roles in EMMA when their retirements or separations are reported to the Defense Enrollment Eligibility Reporting System (DEERS). DEERS receives personnel information updates from the DoD services and agencies on a regular basis.

g. As discussed in Section 2-2, PCOLS users are responsible for completing DAU GLG005, Purchase Card Online System (PCOLS) prior to GPC appointment and GPC account issuance. DAU GL 005 provides comprehensive role-based PCOLS training and assists in understanding how to utilize the preceding applications in providing oversight of your GPC Program.

Parent topic: