

P-CARD APPROVER & AUTHORIZER GUIDE

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Department P-Card
Management (Revised
2019)

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The Purchasing Card (P-Card) provides an easy-to-use purchasing tool for departments. It allows staff to purchase what they need, when they need it, within certain dollar limits and guidelines. But, with this convenience comes responsibility; controls are necessary to ensure funds are spent wisely and in accordance with university policy.

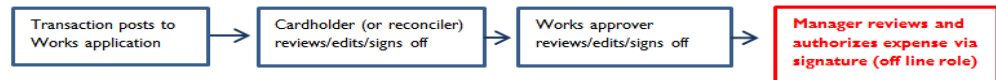
- *The University sets program controls by establishing policy and procedure based on best practice guidelines for university card programs. For example, cards have a maximum single transaction limit and monthly limit based on purchasing need, and certain types of merchants are restricted.*
- *Departments provide controls by reviewing, approving, and authorizing p-card expense based on university requirements. Our auditors ensure departments maintain appropriate controls by reviewing transactions and conducting informal and formal audits on a regular basis.*



1. Department P-Card Expense Review, Approval, and Authorization Requirements

P-Card expense is reviewed and reconciled online by department staff via Bank of America's Works online platform. Works provides a transaction work flow approval process and preset Works roles for review and approval of p-card expense (Works Cardholder, Reconciler, Approver role). There are other Works roles available for staff responsible for reviewing or managing expense (Works Scoped Accountant or Auditor role).

Works Approval Flow



Cardholder (or Reconciler) Review and Sign Off (Works role performed online)

The cardholder (or assigned reconciler) is responsible for allocating expense and providing a business purpose for each transaction. Once expense is allocated, cardholder (or reconciler) signs off on the transaction. Departments may opt to designate reconcilers to assist or complete the Works allocation process on behalf of cardholders. Use the **Reconciler Agreement** to designate a reconciler for one or more cardholders.

- Each cardholder is required to review and sign their printed cardholder statement. Signed cardholder statement, receipts and supporting documentation must be submitted to the department per your area's established procedure.

P-Card Approver Review and Sign Off (Works role performed online)

The p-card approver is designated by the department or business unit unless the authorizer opts to perform the role of approver. The approver role may be assigned to an administrative staff member or another manager; or shared between staff members per direction of the authorizer. Use the **Approver Agreement** to designate an approver.

- The p-card approver is responsible for reviewing and/or editing cardholder allocation entries in Works by a set due date each month, prepping the transactions for upload to university financial reports by ensuring the correct accounting detail is assigned to each transaction. The approver is also responsible for reporting non-compliance issues discovered during the approval process to the cardholder and authorizer (manager).
- The approver assists department staff with new card requests, account changes or maintenance requests, maintains card documentation in a secure location and serves as point of contact for auditors.

Manager Authorization of Expense (Authorizer role performed offline via signature)

The manager (Department Head, Director, Dean, VP, or Business Manager) is responsible for reviewing and authorizing p-card expense for their area. **The authorizer has a fiduciary responsibility to ensure expense is in compliance with university policy and serves a legitimate business purpose.** The authorizer is responsible for ensuring non-compliance issues are resolved, or escalated to the university p-card administrator or appropriate official in a timely manner.

- Authorization of expense is executed via signature on **Works Authorization of P-Card Expense form** (scheduled Works report). *This signature form must be included with audit requests.*
- Delegation of the authorizer role (fiduciary responsibility) must be approved by the respective dean or V.P. for the area and submitted to the university p-card administrator for review and approval by University Financial Services. The department is responsible for maintaining documentation defining authorizer role and/or delegated authority in place for their area.

Works Roles for Budget Management

Department staff responsible for overseeing budgets and expense can request access to Works for running reports, viewing or editing of transactions by contacting the university p-card administrator. Roles available for managing p-card expense in Works:

- **Works Scoped Accountant** role allows user to run reports and view and edit transactions in Works:
Allocation editing is only allowed through the 5th business day of the month. Transactions are swept from Works for upload to OFC on the 6th business day and locked from editing in Works.
- **Works Scoped Auditor** role allows user to run reports and view transactions detail. No allocation editing of accounting detail is allowed (this is a view only role assigned to expense auditors).

P-Card Reconciliation Review and Sign off Options for Departments

One size does not fit all; each campus area has unique staffing issues and purchasing needs so some variation to the p-card reconciliation process may be necessary. Departments may set up their own p-card reconciliation review and sign off process as long as certain university requirements are met:

- Cardholder transactions in Works must be accurately identified, allocated and reviewed to ensure data is ready for posting to university financial reports by the required due date.
- P-Card expenditures must be approved by a manager and signature authorization forms kept with department p-card records and produced for auditors upon request.
- A cardholder statement (or Works Report) signed by the cardholder, receipts and supporting documentation must be maintained by departments in an orderly manner and produced for auditors upon request.

Maintain a written procedure or desk manual identifying your area's p-card sign off process in case of audit inquiry.

Your area's p-card reconciliation procedures should be approved by your dean or V.P. office and University Financial Services.

Check with the university p-card administrator for assistance in setting up your area's p-card reconciliation and sign off process.

Reviewing and Reconciling P-Card Expense

Works Training

If you'll be performing any Works role, review the online Works training guides and enroll in a p-card workshop. Works is an online application provided by our card provider (Bank of America). Once you understand how to navigate Works, it's fairly simple. But you'll need some basic guidance. Review online training reference available on the university p-card site:

<http://vpfa.boisestate.edu/pcard/>

- University Financial Services offers p-card workshops throughout the year. Register via HRS-Employee Learning and Development.
- Contact the university p-card administrator to set up specialized training for you or your staff if you can't find an upcoming workshop that fits your needs.

Reconciling Expense in Works

P-Card expense is reconciled in Works by entering or editing the accounting segment string and providing a business purpose for each transaction. Employee travel expense should include a Travel Authorization number.

- P-Card transactions automatically default to an accounting segment string provided by the department and an expense account segment based on the merchant's category type as determined by the bank. However, expense may need to be reallocated.
- Cardholders and reconcilers receive Works courtesy email reminders as transactions post to Works. Example: If a cardholder had 4 transactions post yesterday, they'll receive 1 email today as a courtesy reminder to review transactions. Transactions can be reconciled and signed off by the cardholder/reconciler daily or weekly (no need to wait for the month to close to complete sign off).
- Approvers receive Works courtesy email as transactions are signed off by cardholders/reconcilers. Approvers can review and sign off on expense as it appears in Works.

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Accounting detail is entered in the Works GL (General Ledger) fields for each transaction. An entry is required in each GL field except the Travel Auth field (use this field only for travel related expense). Works GL Fields view is displayed below:

GL01: FUND	GL02: DEPARTMENT	GL03: COST CENTER	GL04: ACCOUNT	GL05: SUPPLEMENTAL	GL06: PROJECT	GL07: BUSINESS PURPOSE	GL08: TRAVEL AUTH NUMBER

Works GL Field detail:

- A valid segment string is required for each transaction (Fund, Department, Cost Center, Supplemental, and Project). Check with your area for assistance with fund source. *Review **All Segment Values** report available online @ [Administrative Accounting](#)
- An account segment (6 digit expense code identifying expense type) is required for each transaction. *Review **All Segment Values** report available online @ [Administrative Accounting](#)
- A business purpose for the purchase which is understandable to others outside your own area (i.e. auditors).
- A *Travel Authorization* number entry for employee travel or field trip expense.

After expense is reconciled by the cardholder (or reconciler), the transaction must be signed off to move it to the department approver for review, edit, sign off. If correction is necessary after cardholder sign off, the approver can opt to correct it, or 'flag' it in Works which returns it to the cardholder for correction.

Who's responsible for reconciling?

The department determines who is responsible for reconciling expense in Works.

- Departments may request that each cardholder complete the reconciliation process or designate a reconciler to assist or complete the Works reconciliation on behalf of a cardholder, or group of cardholders.
- Once the cardholder or reconciler signs off on a transaction, the transaction flows to the assigned Works approver for review and sign off.

Regardless of how expense is reconciled, each cardholder is required to review, sign and date their printed statement (ink signature is required) after reconciliation has been completed. This provides assurance that the transactions appearing on the statement were authorized by the cardholder and fulfills a best practice requirement for card program management.

P-Card Due Dates for Works Sign Off

P-card transactions for the previous cycle period are downloaded from Works and uploaded to OFC financial reports on the 6th business day of the month regardless of sign off status. To ensure expense is ready for upload, departments review and approve previous cycle p-card expense by the 5th business day of the month.

Cardholders/Reconcilers

Review, allocate, and sign off as transactions post to Works during the current billing cycle. *Works generates email notifications alerting cardholder and reconcilers of transactions posting to Works as a reminder to sign off.

- Finalize sign off of all previous cycle transactions within the first few days of the new month (or by the date provided by your department).
- Provide your signed Works Cardholder Statement, receipts and supporting documentation to your department per your area's established procedure.

P-Card Billing Cycle and Card Limit Refresh

The p-card billing cycle is determined by the bank. It begins on the first of the month and ends on the last day of the month. If the last day is a weekend or holiday, the cycle closes on the Friday before. Current p-card cycle dates are noted on the Works homepage under **My Announcements** (right side of page).

P-Card limits reset on the 1st of each month. But, limits don't completely refresh until expense from the previous month is signed off by cardholder/reconciler. This serves as incentive to cardholders to complete sign off promptly.

P-Card Approvers:

Complete transaction review and approver sign off of all previous cycle transactions by the 5th business day of the month to ensure expense is correctly allocated and ready for upload to OFC for university reports.

- P-Card expense is swept from Works and uploaded to OFC on the 6th business day of the month regardless of sign off status.
- Allocation changes after the 5th must be handled via [Correcting Entry Request](#) *See [Video Instructions](#)

2. P-Card Approver Responsibilities

The p-card approver reviews cardholder transactions in Works to ensure transactions are allocated correctly, signed off and ready for posting to university financial reports by the required due date each month. The approver is responsible for maintaining p-card documentation in a secure location. The two Works reports below are scheduled to run for approvers:

- **Works P-Card Sign off Status report (Excel format)** is scheduled to run for approvers on the 3rd of each month. It provides a list of previous cycle transactions regardless of sign off status. It includes a sign off date column for both cardholders and approvers along with accounting detail, vendor info, amount, and business purpose entry. Run this report on demand to view sign off progress.
- **Works Authorization of P-Card Expense report (PDF format)** is scheduled to run for approvers on the 5th of each month. This is a signature form summarizing cardholder spend and is required during audit to ensure expense has been reviewed and approved by the manager. Run this report on demand once approver sign off is complete.
- Use this guide to [Run a Scheduled Works Report on Demand \(pdf\)](#)

Managing Works Due Dates

The approver is responsible for ensuring cardholders sign off on expense as the approver can't sign off on expense until the cardholder or reconciler completes sign off. Use the Works **P-Card Sign off Status Report** as a tool to manage cardholder sign off.

- View the scheduled *Works Sign off Status* report on the 3rd of the month to view transactions for the previous billing cycle.
- If cardholder sign off is incomplete, remind cardholders to complete sign off. Or, designate a reconciler to complete sign off on their behalf.

Works Sign off Status Report View-Cardholder sign off is incomplete if no date/name appears in the CH Signoff Date columns (A&B). In this example, the cardholder has two transactions awaiting cardholder sign off (no name or date appears)

A	B	C	D	E	F	G	H	I	J
CH Signoff Date	CH Signoff Full Name	Approver Sign Off Date	Approver Name	Grp Name	Card Embossed Line 1	Card Last 4 Digits	Post Date	Vendor Name	Allocated Amount
2/5/2015	LESLEY KNIGHT	2/5/2015	SPINAZZA, TERRI	Purchasing	LESLEY KNIGHT	0161	1/14/2015	OFFICEMAX CT IN#015525	\$108.61
2/5/2015	LESLEY KNIGHT	2/5/2015	SPINAZZA, TERRI	Purchasing	LESLEY KNIGHT	0161	1/16/2015	OFFICEMAX CT IN#641483	\$91.80
2/5/2015				Purchasing	LESLEY KNIGHT	0161	1/19/2015	OFFICEMAX CT IN#733641	\$66.00
3/4/2015				Purchasing	LESLEY KNIGHT	0161	2/27/2015	OFFICEMAX CT IN#641483	\$71.56
4/3/2015	LESLEY KNIGHT	4/3/2015	SPINAZZA, TERRI	Purchasing	LESLEY KNIGHT	0161	3/5/2015	SOUTHWES 5262494839027	\$23.40
4/3/2015	LESLEY KNIGHT	4/3/2015	SPINAZZA, TERRI	Purchasing	LESLEY KNIGHT	0161	3/5/2015	CAPITOL EXHIBIT SVCS INC	\$36.41

Once sign off is completed by the cardholder or reconciler, a date and name will be listed in CH Sign off columns (A and B). Once you sign off as approver, a date and name appears in the Approver sign off columns (C and D).

Approvers are also responsible for the following:

- Ensuring required documentation is submitted by cardholder (receipts, supporting documentation, and forms).
- Ensuring transactions have a business purpose understandable to someone outside your own area.
- Ensuring a Travel Authorization number is included for travel expense.
- Maintaining p-card documentation for a minimum of 5 years (receipts, statements, supporting documentation and signed authorizer of expense forms).

Receipts

A receipt should provide merchant information, invoice or receipt number, date of sale, and a brief description of items purchased, quantity and amount paid per item with total amount paid. Receipts and other required documentation must be submitted to the department with the signed cardholder statement by the cardholder sign off due date. The receipts and supporting documentation should be attached to the signed statement in an organized manner by the cardholder or reconciler.

Missing Receipts

Receipts are required to authenticate the purchase as business-related. If a receipt is missing, it's the cardholder's responsibility to contact the merchant and ask for a duplicate receipt. If the cardholder can't obtain a duplicate receipt, they must document what was purchased (i.e. include packing slip, packaging, description from vendor website), the business purpose, and *include a brief explanation for the missing receipt*.

- It's sometimes difficult to obtain receipts for certain types of online payments (conference fees, renewals, student testing services, and other online fees). We can't control the business practices of the merchant, but we can identify *what was purchased and why* to identify the purchase as a valid business expense.
- If a receipt is lost and duplicate is not available, the cardholder may submit a **Missing Receipt Affidavit** **(Available online-see [P-Card Forms](#))*

Repeat incidents of missing receipts from vendors who normally provide receipts should be treated as a non-compliance issue as it's an indicator that the cardholder is not taking responsibility for their account. See the non-compliance section of this guide.

Merchant Receipt Detail from Works

Some vendors provide receipt detail via Works: OfficeMax, Grainger, Fisher Scientific, Amazon and others; airlines provide detail including passenger name, dates of travel, destination. **This detail is acceptable in lieu of an original receipt if it's unobtainable.**

- Works receipt detail comes directly from the vendor and is a reliable receipt substitution should an original receipt be unobtainable.
- To view receipt detail, select the Works TXN number; select "Full Details", "Allocation & Detail" tab and view the "Transaction Detail". *Cardholders or approvers can print the Works receipt detail in lieu of a lost original receipt.*

Works Receipt Imaging Option

Receipt imaging is an optional Works tool; your area can determine if this option holds value and implement it within your group as you see fit.

What is it? Receipts can be uploaded to Works by the cardholder or assigned reconciler. Each receipt is attached to a specific transaction and can be viewed by the approver or other Works users with access to the account.

- *Benefit of Receipt Imaging:* Approvers can view uploaded receipts in Works which can speed up Works sign off.
- Imaging is a convenience. P-Card documentation must be maintained by the department in a secure location (other than Works) for audit review purposes.

Business Purpose of Purchase

The cardholder provides a receipt which includes purchase detail. In many cases, the purchase detail is also included in Works so reviewers/auditors can see what was purchased but they also need to understand why it was purchased. This is the *business purpose* of the purchase.

- Provide a specific business purpose for each purchase in the Works **Business Purpose** field (65 characters or less). Example: *Office supplies for general use or Class supplies for ENGR 101.*
- If the purchase is other than standard consumable office/class supplies, include additional detail in Works, or with your receipt documentation.
- Purchases of monitors, cameras, tools, and other electronics or small appliances should include a building and room number (or an office or staff member name) and planned use.

Travel purchases:

Before booking travel (airfare/lodging), review the *Travel Authorization* event dates and estimated expense. Flight itinerary and lodging dates should correspond to business event dates. Payment amount should be within or close to the estimate on the travel authorization.

- Provide a Travel Auth number in Works for employee travel or field trips. Include the traveler's name. The business purpose field should include event name, location and event dates.
- Identify non-employee travel with the traveler's name and reason for travel (i.e. job candidate or university guest visit). If related to an event, include the event name, location, and event dates and agenda, invitation supporting travel need.

If your department requires more detail it can be included in the Works "Notes" or "Description" fields. Or, attach detail to the cardholder statement, or upload it to Works as part of the receipt imaging detail.

Purchases Requiring Additional Approvals and Forms

Entertainment, meals and refreshments, gifts and awards, travel; all require additional approvals and forms.

- **Meals, Refreshments (or Events) Purchases are regulated by [University Policy 6240](#).** It provides detail regarding use of university funds for meals and refreshments by funding source (Local, Appropriated, Project, or PR)
 - Review [Per Meal Allowable Cost](#) -Provides per person meal allowance rate (different for each fund source).
 - Complete an [Event Expense Summary](#) for events which includes meals, refreshments or entertainment.

Note: Meal and refreshment purchases are not considered an acceptable use of university funds for informal get-togethers, casual meetings, birthday, holiday parties, or regularly scheduled meetings for staff. Criteria for acceptable meal and refreshment expense is included in policy.

- **Gifts, awards and incentives (promotional items) #6230 Gifts And Awards**
Review the [Gifts Awards Incentives Policy 6230](#) for detail.
 - A monthly gift, award and incentives report is provided to university business managers; a quarterly gift report is provided to university deans/VP for review purposes.
 - Complete a Gift-Award-Incentive Form for gifts exceeding \$75 For Employees, or \$250 For Non-employees.
- **Travel Purchases are Regulated by University [Travel Policy #6180](#)**
Complete a Travel Authorization before committing funds for employee or field trip travel. Obtain email approval from Accounts Payable before committing funds for non-employee travel. Review the following guides for more detail:
 - Using P-Card for business travel: [P-Card and Business Travel](#)
 - Using P-Card for non-employee travel: [P-Card and Non-employee Expense](#)

Other Approver Responsibilities include the following.

- Requesting new accounts for employees using the **Cardholder Application**. *Available online @ [P-Card Forms](#)
- Assisting department cardholders with account changes using the **P-Card Account Maintenance** form. *Available online @ [P-Card Forms](#). Use this form to request:
 - Limit changes, Unblock of MCC's (Merchant Category Codes)
 - Replacement cards due to damage or name change only. Report lost or stolen cards directly to Bank of America Cardholder Call Center (24/7) 1-800-300-3084 (Press "O" if you don't have your account number)-
 - Account closure
- Maintaining p-card documentation for a minimum of 5 years in a secure location (receipts, statements, and documentation supporting business purpose) and serving as the point of contact for auditors requesting department p-card documentation.

3. Handling Non-compliance Issues as the Approver

It's bound to happen at some point: a cardholder will make a mistake along the way. If it's an occasional minimal impact issue, document it, ask for resolution or brief written explanation, and ask the cardholder to be more careful in the future. Here are some examples of non-compliance issues that may occur on occasion:

- *Cardholder sign off not completed online by the required due date*
- *Card documentation not submitted by the required due date*
- *Incomplete or missing receipt*
- *Sales tax paid (for exempt purchase)*
- *Accidental personal purchase*

If the same cardholder has repeat issues, escalate it to the authorizer as it's an indication that the cardholder should review cardholder training references or attend a cardholder workshop. Questions or concerns regarding p-card non-compliance issues can be directed to the University P-card Administrator or Purchasing Compliance Specialist.

Documenting Non-compliance Issues:

It's important to document issues, including the minimal risk issues. Attach documentation to the cardholder statement, or upload it into Works as notification to our auditors that we identified an issue and dealt with it. And, it's important to bring the issue to the attention of the cardholder and the authorizer (manager) in case it continues.

- Report identified non-compliance issues to the cardholder via the p-card [Non-Compliance Warning Form](#), or email a notification to the cardholder. Attach a copy of the notification to the cardholder's statement.
- Specify action the cardholder needs to take and time frame for correction, if applicable.
- Once the non-compliance is documented, you can complete the Works approver sign off.

Follow up on non-compliance issues:

- If the cardholder corrects the non-compliance issue within the specified time frame, document it as resolved.
- If the cardholder cannot (or doesn't) take action to resolve the issue, escalate it to the authorizer.

How Do You Sign Off On An Unidentified Or Unauthorized Transaction?

Each transaction in Works has to be identified, allocated and signed off in Works regardless of status (authorized, unauthorized, personal, disputed, reported as fraud). **Why?** Because once it's appears in Works, the transaction has been completed and the merchant has been paid.

- Identify the transaction in Works as a personal expense to be reimbursed, credit to be applied by merchant, or reported to bank as fraud or dispute.
- Sign off by cardholder and approver is required.
- Allocate any refund/reimbursement from a merchant, bank or cardholder to the same accounting string to offset the charge.

If the expense appears to be legitimate business expense (it's a contract or regularly used vendor, for example) allocate it to the accounting detail used for similar purchases. View the *Works Receipt Detail*, if available (as noted in "Receipts" section of this guide).

- If you are unsure how to allocate the expense because it's unauthorized or not identified by the cardholder, use a local fund and miscellaneous expense code 599900. Provide a brief explanation in the Works business purpose field. Note: The expense allocation can be corrected later if necessary via the [Correcting Entry Request](#).

Personal Expense on P-Card

If the personal expense is charged to a p-card, it must be credited or reimbursed promptly. If it's accidental and doesn't occur repeatedly, we view it as a minimal risk issue. Document it as a non-compliance issue to ensure your department follows up appropriately. Your department must ensure a credit is issued by the merchant to the card, or a reimbursement by the cardholder is completed. This detail should be documented so it's clear to an auditor that the issue was credited or reimbursed.

- Personal expense should be allocated to a local fund (use account segment 599900-Misc) and identify it in the Works Business Purpose field as personal "to be reimbursed" or "credit to be issued by vendor".
- Both cardholder and approver need to complete Works sign off.

If the merchant can't issue a credit, the cardholder must reimburse the expense with personal funds. Contact the Payment & Disbursement Center (phone Ext 6-1212) for directions on processing a reimbursement. Attach the receipt documentation for the reimbursement to the p-card statement and include a brief explanation in case of future audit.

Bank Disputes and Transactions Reported As Fraudulent

If a transaction is disputed or reported as fraud to the bank, it should be identified in Works as "Disputed" or "Reported as Fraud" and allocated to a local department fund with account segment 599900-Misc. The bank will process a provisional credit to the cardholder's account which can be allocated to the same fund source as the original charge.

4. Managing P-Card Non-compliance

Minimal Risk Non-compliance Issues

In some cases, documentation of the issue is sufficient. It may be considered minimal if it involves a small dollar amount, it doesn't happen frequently, and the cardholder has provided an explanation that would be feasible to auditors.

How do you determine if it's a bigger issue?

Weigh the non-compliance issue involved; it's generally considered a serious issue if any of the following applies:

- It Involves a significant loss of funds for the department
- It's a deliberate attempt to circumvent policy
- It demonstrates a lack of responsibility by the cardholder
- There is a repeat history of similar issues



If you wouldn't feel comfortable explaining the non-compliance issue to an auditor, it's more than minimal. If it's more than a minimal risk issue, take appropriate action.

Serious Non-Compliance Issues

Some non-compliance issues require management intervention, account suspension or closure, or other action. Examples:

- Unauthorized purchase (not approved by your area, not authorized per policy).
- Sharing of account number or card in manner that compromises the account or department.
- Splitting of a transaction to avoid bid or card limits.
- Intentional use of non-contract vendors when mandated contract is available.
- Repeated incidents of common non-compliance issues (missed due dates, missing receipts or documentation, unnecessary sales tax payments, or repeated incidents of personal expense).



Excerpt from [University P-Card Policy 6140](#) *Violations may result in deductions from employee paychecks for unauthorized, illegal, or undocumented purchases; suspension or revocation of card; and personnel action up to and including termination and/or criminal prosecution per Fiscal Misconduct Policy #6000 as appropriate based on the violation.*

The authorizer (manager) for your area is responsible for ensuring non-compliance issues are resolved or action is taken such as mandatory training, card suspension or closure. The authorizer should discuss the issue with the cardholder and the cardholder's supervisor (if the authorizer is not the cardholder's direct supervisor). The authorizer may request that the card be suspended for one month (or more) and reinstated only after completion of training.

- Use the [Non-Compliance Warning Form](#) to request action.
- Check with the university p-card administrator for assistance dealing with p-card non-compliance issues.

Fraud, Waste and Abuse

What is it? It's identified as any activity that violates state or federal law or regulation, or university policy; wastes money, or involves gross misconduct, gross incompetence, or gross inefficiency. For more information, please review:

<https://www.boisestate.edu/internalaudit/auditrequest/> -**For assistance:** [Compliance Contacts](#)

To report anonymously:

Call toll free 1/855-863-1299 Online <https://secure.ethicspoint.com/domain/media/en/gui/37887/index.html>

Record Keeping

Storage and safekeeping of p-card receipts and documentation is the responsibility of the department. P-Card documentation must be maintained for a minimum of five years in a secure location as it may be required for audit purposes. P-Card documentation includes:

- Printed and signed cardholder statement (or card spend report) with receipts and other documentation required by the university, department and/or supporting the business purpose of the purchase.
- Authorization of expense form signed by manager (clearly printed name and title along with signature).

Departments can opt to retain either scanned or original p-card documentation.

Scanned p-card documentation is an acceptable method of p-card record retention by department. If your area opts to maintain only scanned documentation, adhere to university best practice regarding scanned financial document standards and storage requirements.

Scanned documentation must be legible and easily retrievable by month/year for view or print access. The department is required to maintain p-card documentation in a secure, centralized location for 5 years.

- **Secure:** limited access to authorized staff only (or read-only access to ensure integrity of documentation).
- **Centralized:** *individual cardholders are not maintaining receipts. Cardholders may keep copies for their own records, but the department is expected to maintain documentation and provide it to auditors upon request.*

5. P-Card Forms and References

View the University Purchasing Card information site: <https://www.boisestate.edu/vpfa-pcard/> for links to p-card forms, policy, cardholder and approver guides and references

Cardholders may contact our card provider directly for assistance completing a card purchase, to report fraud or suspicious activity on their account, or to report lost or stolen cards. Bank of America Cardholder Call Center (24/7) 1-800-300-3084 (Press "O" if you don't have your account number)

To Request a P-Card:

Please complete the [P-Card Application](#). Please allow 7 - 10 business days for card processing.

Provide **Cardholder Information:** Employee name, Employee ID#, Job title and status as it appears in HRS records.

Provide **P-Card Account Specifications** (card limit, default accounting string, approver, reconciler (if other than cardholder), and expense authorizer. Signatures are required from cardholder, approver and expense authorizer.

Replacement Cards:

Cardholder must report lost or stolen cards directly to Bank of America Cardholder Call Center (24/7) 1-800-300-3084 (Press "O" if you don't have your account number)-

Renewal Cards:

P-Cards expire every 3 years; renewal cards are issued automatically by the bank. You don't need to submit a request for a renewal card. Both cardholder and approver will be notified via email once renewal card is available for distribution.

- Cards expire on the last day of the month. Example: If the card expiration date is 12/2019, card is active through December 31, 2019.
- Renewal card distribution begins early in the month of card expiration.

To Request Changes to Existing Account:

To request account changes (limits, merchant unblock, card replacement due to damage or name change, closure) to an existing p-card account, submit a [P-Card Account Maintenance Request](#).

University P-Card Contacts

Email pcard@boisestate.edu for general assistance | Submit P-Card forms via [P-Card Form Submission](#) (*Smartsheet request*)

Anna Pollworth, P-Card Administrator

Phone: (208) 426-1795

email apollwo@boisestate.edu

For assistance with p-card in general; Works assistance and general card program questions/concerns, and training needs.

Gregory Kunde, Procurement Compliance Specialist

Phone: (208) 426-2964

email gregorykunde@boisestate.edu

P-Card audit and compliance issues, gift and award reporting questions/concerns.