Alterations and/or additions to this document are done at the discretion of Procurement & Contract Services. This document supersedes previous editions. The most current version of this document can be found online.
FROM THE PURCHASING CARD MANAGER

As a Purchasing Cardholder, you have been entrusted to manage or utilize funds for your department; you have also been given access to the Purchasing Card (P-Card) system. The P-Card allows you to contact vendors directly, including making in-person, telephone, and on-line purchases. Purchases can be made with vendors that accept VISA™.

P-Cards are not intended to replace all methods of purchasing, but rather to complement existing purchasing processes. Please use discretion when using this card and respect all applicable laws, policies, and rules associated with this program.

Please use this material and the website as a guide to avoid inappropriate use of the P-Card. These materials attempt to provide a comprehensive review of policy with associated examples. While this guide is not intended to solve every situation, it should help with making proper purchases.

Take the time to understand UVU Policy 204: Appropriateness of Expenditures. If you find that you do not have an answer that you are seeking, please email our P-Card team at pcard@uvu.edu, our auditor, Stephanie Robson or me personally and we will assist you. Thank you for your attention and enjoy your use of the P-Card program!

Alan Jamison, MBA
Purchasing Card Manager
Procurement & Contract Services
The purpose of the Utah Valley University Purchasing Card (P-Card) program, also once called the Procurement Card or Proc-Card, is to establish an efficient and cost-effective method of purchasing small-dollar goods and services for day to day departmental needs. The P-Card is the preferred method for making appropriate small-dollar purchases.

The P-Card, is a VISA™ credit card and is accepted anywhere VISA™ is accepted. The ease of card use offers a simple, quick, and efficient method to obtain the goods and materials needed to perform departmental functions. Initiated on campus in the late 1990’s, the Purchasing Card program continues to grow.

With proper controls in place, the Purchasing Card is a secure and effective tool which allows employees to perform their jobs more efficiently. Using the P-Card responsibly will allow the program to flourish to the benefit of UVU, its students, and its employees.

Although U.S. Bank issues the cards in the name of individual employees, P-Cards remain the property of UVU. All purchases made with the P-Card must comply with federal and state laws, University policies and procedures, and all guidelines contained in this manual. For additional information regarding UVU policies, please refer to the UVU Policy Manual.
RESO URC ES

POINTS OF CONTACT

Physical Address:
936 S. 400 West
Orem UT 84058 – 6703 MS 188
procurement@uvu.edu
801.863.8301

Purchasing Card Manager
Alan Jamison, MBA
FC 218
alan.jamison@uvu.edu
801.863.7416

Purchasing Card Auditor
Stephanie Robson
FC 218
stephanie.robson@uvu.edu
801.863.7223

UVU Travel Card Office
801.863.8966

UVU Business Office
801.863.8294

U.S. Bank
https://access.usbank.com
1.800.344.5696

REFERENCES

Utah Procurement Code

Utah Administrative Rule: Delegation of Purchasing Authority

Utah System of Higher Education Policy

UVU Policy Manual 204

UVU Policy Manual 211
OBTAINING & MAINTAINING YOUR CARD

OBTAINING A CARD

To request a UVU P-Card, you must fill out the application, obtain the required approvals on the form and submit the application, via email or in person, to the Purchasing Card Manager. Once the completed application is received, a P-Card will be requested from U.S. Bank on your behalf. It can take up to 10 business days for your P-Card to be delivered to the Purchasing Card Manager.

If you are new to the P-Card program, you must take the online Purchasing Card training prior to receiving your P-Card. The Purchasing Card Manager will directly invite you to take the online training. At the discretion of the Purchasing Card Manager, if you are currently participating in the P-Card program, you may be required to take additional P-Card training prior to receiving an additional or renewal card.

ACTIVATING A CARD

After receiving a new or replacement P-Card, you should immediately sign the back of the card and call the number on the attached sticker to activate the card. Remember, although the card is issued in your name, it is the property of UVU and you should only use the card for UVU business purchases.

Never give out your social security number (SSN) or personal information to U.S. Bank. If U.S. Bank asks for your SSN, you should provide your UV ID with a preceding zero. For example:

- UV ID: 77777777
- U.S. Bank SSN: 077777777

If U.S. Bank asks for your phone number and zip code, you should provide your office phone number as listed on your application, along with UVU’s zip code: 84058.

CARD REGISTRATION

Register your P-Card with U.S. Bank Access Online to monitor P-Card limits, view transactions and print bank statements. To register your P-Card, visit the U.S. Bank website.

- Select Register Online
- Organization Short Name: UVU
- Enter your P-Card number
- Enter your P-Card expiration date
- Register This Account
- SSN: Enter UVU I.D. with a preceding zero

NAME CHANGE

Similar to any credit card transaction, vendors may ask for identification. Mismatched names on identification and P-Cards can result in purchase complications with vendors. U.S. Bank also requires UVU to maintain your legal name on your P-Card account. If you do change your name with UVU Human Resources, please contact the P-Card Manager as soon as possible to update your P-Card. A new card with your updated name will be issued to you.
CREDIT CARD

The P-Card is accepted anywhere VISA™ is accepted (excluding blocked vendors as described later in this manual). P-Cards are issued with an inserted EMV chip and an associated pin. The chip technology adds a layer of data security that combats counterfeit fraud and protects your card information. On occasion, you may be prompted to provide your PIN instead of a signature. The pin is assigned to the chip during the card activation process. We recommend you store the PIN in a secure location in case it is required by a vendor. If you have forgotten your PIN, please call the number on the back of your card and request a PIN reminder.

CARDHOLDER AGREEMENT

You must sign the Purchasing Card Cardholder Agreement prior to taking possession of a P-Card. This agreement states that, as the cardholder, you are the only person authorized to use the P-Card issued to you. If you allow anyone access to your P-Card, you are liable, as the cardholder, for any charges made by that person.

RENEWING A CARD

P-Cards expire after three years. U.S. Bank will automatically send a new P-Card with the same card number and a new expiration date to the Purchasing Card Manager. We will send you an e-mail to come get your renewed P-Cards from The Procurement & Contract Services Office prior to the expiration date of your current card.

LOST OR STOLEN CARD

The P-Card should always be kept safe and secure. If a card is lost or stolen, you must immediately notify U.S. Bank by calling 800.344.5696. U.S. Bank will cancel the lost or stolen card and issue a replacement card to you through the Purchasing Card Manager. Your replacement P-Card will have a new number but will retain all of your old authorizations assigned to the lost or stolen card. Promptly reporting a lost or stolen P-Card reduces UVU’s liability of fraudulent charges.

CLOSING YOUR CARD

If you no longer wish to use your P-Card, you may submit the request by email. A reasonable level of scrutiny will be used to determine the authenticity of the request. If you transfer to another department at UVU, you should notify the Purchasing Card Manager promptly. You will need to surrender your old P-Card and documentation to the P-Card Manager and then apply for a new card in your new department.

If you terminate your employment with UVU, you should inform the Purchasing Card Manager promptly and deliver all of your P-Card documentation to the Procurement & Contract Services office before your last day of employment.
PURCHASING CARD USE

BLOCKED VENDORS

Certain categories of vendors are blocked from purchases automatically. The types of vendors that are automatically blocked by UVU are:

- Airlines
- Car rentals
- Hotels
- Travel agencies
- Miscellaneous travel vendors
- Restaurants
- ATM and cash vendors
- Other high-risk vendors, such as pawn shops, antique stores, jewelry stores, and betting locations.

If you attempt to make a purchase from a blocked vendor using a P-card, the charge will decline.

BILLING ADDRESS

When making online purchases with your P-Card, use UVU’s mailing address as the billing address. This is the address listed on your P-Card with U.S. Bank and will ensure your transaction is not declined due to a verification error. For example:

Utah Valley University
Willy Wolverine
800 West University Parkway
Orem, UT 84058

SHIPPING ADDRESS

All items bought using a P-Card that are shipped must be sent to UVU Receiving. Include your name, the word “P-Card” and your mail-stop. For example:

Utah Valley University
Willy Wolverine, P-Card, MS 000
500 West 1200 South
Orem, UT 84058
SALES TAX

You should NOT pay State of Utah sales tax when making purchases with your P-Card. The UVU State of Utah tax-exempt number is 11843640-002-STC. This number can also be located on the tax-exempt certificate stored on the Procurement & Contract Services website and is also embossed on the front of each P-Card. You should inform vendors prior to any transactions that the purchase is not subject to Utah State sales tax. If tax is charged at the point of sale, it is your responsibility to have the vendor refund the sales tax.

DISPUTING A TRANSACTION

You are responsible for all transactions identified on your bank statements. If a transaction on a statement from U.S. Bank does not correlate with purchases that have been made by you, first contact the vendor involved to try to resolve the error. If you are unable to resolve the issue with the vendor, contact U.S. Bank Customer Service within 60 days of the date of the purchase at 800.344.5696 and dispute the transaction.

ONLINE ACCOUNTS

You may set up individual accounts with online vendors. Do not add and save/store your P-Card information on any personal online account. You should enter your card information at each transaction.

VENDOR BUSINESS ACCOUNTS

If a vendor requires UVU to create a business account, contact Procurement & Contract Services. You are not permitted to create business accounts in UVU’s name. Procurement & Contract Services will ensure that all requirements are met in establishing a business account for cardholder use.

Do not store a P-Card number with a vendor or online. You should present your P-Card at each transaction.

AMAZON

UVU has established a business account with Amazon. Using the business account provides the benefit of free shipping on orders over $25. This account tax exempt account is only to be used for UVU purchases with P-Cards. Personal purchases on this account are NOT permitted. Email the P-Card Manager to be added to the business account.
SPENDING LIMITS

All P-Cards come with standard monetary limits.

- $1,500 per transaction limit
- $5,000 per billing cycle limit

Any charges exceeding either limit will automatically decline. Any questions about limits should be directed to the Purchasing Card Manager.

Before placing an order or otherwise committing University funds, you must consider the total transaction cost. It is imperative that the total transaction amount is under the P-Card single transaction limit. If the transaction amount might go over the P-Card single transaction limit, **YOU SHOULD NOT PLACE THE ORDER.** A requisition purchase order should be obtained for all purchases that are over, or potentially could be over, the single transaction limit.

TRANSACTION LIMIT

The above P-Card limits are standard limits for all UVU employees. Purchases over the single transaction limit should be done via the requisition/purchase order process. Monetary spending increases to P-Cards are rarely authorized. Purchasing decisions should never be based on receiving approvals for spending increases. To inquire about a temporary increase on a P-Card limit, you must email the Purchasing Card Manager regarding the items that need to be purchased and **explain why a purchase order cannot be used for the purchase.** P-Card limits will not be increased for invoices of goods previously ordered or services previously rendered.

BILLING CYCLE LIMIT

The billing cycle limit is the total dollar amount that you can spend during the bank’s monthly billing cycle. New billing cycles begin the 6th of each month. If the 6th falls on a weekend or holiday, the cycle will begin the following business day. Once a new billing cycle begins, billing cycle limits are refreshed.

Limit increases must be approved by the Index Responsible Party (IRP), but will ultimately be determined at the discretion of Procurement & Contract Services. Any questions about limits should be directed to the Purchasing Card Manager.
ITEMIZED RECEIPT

You must always obtain documentation, such as a receipt, from each vendor detailing each transaction. This tends to be the greatest issue within the P-Card program. Documentation should always include the following information:

- Vendor name
- Date
- Item description(s)
- Unit price(s)
- Transaction amount
- No Utah sales tax.

It is your responsibility to proactively ask vendors for acceptable documentation at the time of the purchase. Vendors may not be able to do so after the purchase. You are responsible for properly storing any documentation provided by the vendor. It is much easier to obtain and keep a receipt at the time of purchase than to track down documentation months after a purchase.

ACCEPTABLE DOCUMENTATION

Acceptable documentation includes but is not limited to:

- Itemized invoice / receipt
- Email confirmation
- Web confirmation page.

If any of the above documentation is not itemized, it is your responsibility to include a list of items purchased.
P-CARD RESTRICTIONS

RESTRICTED PURCHASES ON THE P-CARD
All purchases you make must be in compliance with federal and state laws, University policies and procedures, and the guidelines contained in this manual. Always remember that if your purchase is restricted on the P-Card, the best solution is to submit a Requisition in Wolverine Marketplace.

PERSONAL PURCHASES
If you intentionally use your P-Card for a personal purchase, your card privileges will be revoked. A personal purchase is defined as a purchase made for the personal benefit, use, or enjoyment of an employee, student, or other party and has no UVU business purpose.

If you accidentally use your P-Card to make a personal purchase, you can either have the vendor reverse the transaction or reimburse the charge to UVU through the Bursar’s Office. Be sure to store the corrected documentation with the original receipt.

SPLIT TRANSACTIONS
The State of Utah’s Procurement Code prohibits splitting purchases to avoid established purchasing thresholds. State law includes criminal penalties and loss of employment for splitting a transaction.

You may not split a transaction into multiple smaller transactions using: one P-Card, multiple payment methods, or multiple P-Cards, in one day, or over multiple days.

The following are examples of what could be flagged and investigated as a Split Transaction:

Initial Deposit to Vendor X: $400  P-Card to Vendor X: $1,000
Final Payment to Vendor X: $1,200  LPC to Vendor X: $500
Total: $1,600- SPLIT TRANSACTION  P.O. to Vendor X: $2,500

Lori’s P-Card to Vendor X for item #1: $600  Total: $4,000- SPLIT TRANSACTION
Lori’s P-Card to Vendor X for item #2: $600
Lori’s P-Card to Vendor X for item #3: $600
Total: $1,800- SPLIT TRANSACTION

Lori’s P-Card to Vendor X: $1,000  P-Card to Vendor X Monday: $1,000
John’s P-Card to Vendor X: $1,000  P-Card to Vendor X Friday: $1,000
Mary’s P-Card to Vendor X: $1,000  Total: $2,000- SPLIT TRANSACTION
Total: $3,000- SPLIT TRANSACTION

USE CAUTION!
P-CARD PURCHASE GUIDE

The following table is intended to be a reference for P-Cardholders to use when determining what is an allowable purchase on a P-Card. You are encouraged to read all applicable University policies regarding purchases and expenditures of funds, especially Policy 204.

<table>
<thead>
<tr>
<th>UNAUTHORIZED TRANSACTIONS BY LAW</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Split Transactions</td>
<td>UT Code 63G: Chapter 6A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>UVU UNAUTHORIZED PURCHASES</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Purchases</td>
<td>204: 4.1.2</td>
</tr>
<tr>
<td>Hot Plates &amp; Stoves</td>
<td>204: 5.3.3</td>
</tr>
<tr>
<td>Child Care Expenses</td>
<td>204: 5.6</td>
</tr>
<tr>
<td>Personal Laundry / Dry Cleaning</td>
<td>204: 5.7.1</td>
</tr>
<tr>
<td>Flowers for: Office Use, Holidays, &amp; Other Special Occasions</td>
<td>204: 5.12.7</td>
</tr>
<tr>
<td>Student Scholarships, Grants or Awards for Tuition/ Tuition Waivers</td>
<td>204: 5.21.5</td>
</tr>
<tr>
<td>Holiday Cards for Intra-Campus Use</td>
<td>204: 5.22</td>
</tr>
<tr>
<td>Loans</td>
<td>204: 5.25</td>
</tr>
<tr>
<td>Towing / Traffic / Parking Tickets &amp; Related Expenses</td>
<td>204: 5.33</td>
</tr>
<tr>
<td>Breakroom Supplies</td>
<td>204: 5.16.2</td>
</tr>
<tr>
<td>Alcohol</td>
<td>204: 5.2</td>
</tr>
</tbody>
</table>

Table continued on next page:
<table>
<thead>
<tr>
<th>RESTRICTED PURCHASES ON THE P-CARD</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clothing</td>
<td>204: 5.7 / Campus Standards</td>
</tr>
<tr>
<td>Computer Desktops / Laptops / Tablets / iPads / Printers</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Audio Visual Equipment Including TV’s / Projectors</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Construction / Remodeling / Wall Attachments</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Gift Cards</td>
<td>Policy 211</td>
</tr>
<tr>
<td>Furniture / Furnishings / Lamps / Clocks</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Printing Services Over $500 / Business Cards</td>
<td>204: 5.29 / Campus Standards</td>
</tr>
<tr>
<td>Gasoline / Fuel</td>
<td>204: 5.20</td>
</tr>
<tr>
<td>Items with UVU Logo(s) / Department Logo(s)</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Leases / Rental Agreements / Contracts</td>
<td>204: 2.2 / Policy 247</td>
</tr>
<tr>
<td>Networking Equipment / Wireless / Switches</td>
<td>204: 5.11 / Campus Standards</td>
</tr>
<tr>
<td>Payroll (PAF) / Independent Contractor Payments</td>
<td>204: 5.1</td>
</tr>
<tr>
<td>Travel Related Expenses</td>
<td>204: 5.32</td>
</tr>
<tr>
<td>Vehicles</td>
<td>204: 5.33</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>P-CARD USE REQUIRING PRIOR VICE PRESIDENT APPROVAL</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bereavement Flowers</td>
<td>204: 5.12</td>
</tr>
<tr>
<td>Gifts / Awards / Prizes to Non-Employees</td>
<td>204: 5.1.2.3 / Policy 211</td>
</tr>
<tr>
<td>Clothing from UVU Bookstore (In-Stock Inventory)</td>
<td>204: 5.7 / Campus Standards</td>
</tr>
<tr>
<td>Holiday Decoration for Public Areas</td>
<td>204: 5.23</td>
</tr>
<tr>
<td>Memberships / Credentials / Licenses</td>
<td>204: 5.27</td>
</tr>
<tr>
<td>Tickets</td>
<td>204: 5.31</td>
</tr>
</tbody>
</table>

Software purchases must be registered through the procurement website. The completed Software Registration Form should be stored with the transaction receipt.

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1 All copying/printing from external vendors over $500 must be coordinated with Printing Services.
2 Review restricted purchases: UVU Logo / Department Logos
FOOD PURCHASES

All food purchases require written approval before the event. By default, food cannot be purchased from restaurants using the P-Card. Food may be purchased from any other vendor, such as Costco, Smith’s, Wal-Mart, etc., using the P-Card with PRIOR written approval in accordance with Policy 204: Appropriateness of Expenditures. An abbreviated version of required approvals for food purchases is provided in this manual.

Documentation outlining the business purpose, the attendees (including whether they are UVU employees or not), the dates of the function, and the appropriate approval must accompany a food transaction receipt.

RESTAURANT TEMPORARY USE

To release a P-Card for temporary restaurant purchase(s), you must send an email to the Purchasing Card Manager outlining a business justification, date of the scheduled purchase, and approval from your vice president. Once the email is received by the Purchasing Card Manager, the restaurant restriction will be lifted from the specified P-Card for the specified date(s), to be used only for the specified purchase(s). Please allow one business day to process your request.

RESTAURANT CONTINUED USE

To release a P-Card for restaurant purchases permanently, you must submit an email to the Purchasing Card Manager outlining the business justification along with approval from your vice president. Once the documentation is received by the Purchasing Card Manager, the restaurant restriction will be lifted from the specified P-Card.

Even with permanent restaurant approval, you must ensure that the required prior approval for each individual food transaction is received. See Food Approvals Guide in this manual for details.

ON-CAMPUS FOOD

If a food event is held anywhere on-campus other than the UCCU Center, food for the event must be purchased from Dining Services per Policy 204:5.13.2. Dining Services may grant prior written approval to use an off-campus food source. Required approvals should be stored with the food transaction receipt.

OFF-CAMPUS FOOD

Any food purchased off-campus is subject to UVU’s tax-exempt status. Food purchased off-campus must be consumed off-campus. Dining Services may grant prior written approval to use an off-campus food source on-campus. Required approvals should be stored with the food transaction receipt.

As an option, UVU has a restaurant tax exempt card that can be given to restaurant servers with your P-Card as a reminder of UVU’s tax-exempt status. It comes in handy if conversation prohibits notifying the server verbally. Use of the card does not preclude the cardholder from the responsibility of ensuring that Utah state tax is not added to a restaurant transaction.
The following table is intended to be a reference for P-Card holders to use when determining what an allowable food purchase on a P-Card is. You are encouraged to read all applicable University policies regarding purchases and expenditures of funds, especially Policy 204.

<table>
<thead>
<tr>
<th>FOOD EVENT</th>
<th>REQUIRED APPROVAL</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Events (Birthdays, Showers, etc.)</td>
<td>RESTRICTED</td>
<td>204: 5.16.1</td>
</tr>
<tr>
<td>Break Room Food / Refreshments</td>
<td>RESTRICTED</td>
<td>204: 5.16.3</td>
</tr>
<tr>
<td>Meeting / Reception Area Refreshments</td>
<td>RESTRICTED</td>
<td>204: 5.16.2</td>
</tr>
<tr>
<td>Hosting Event for Donors/Non-employees Resulting From Contributions/Services</td>
<td>Supervisor</td>
<td>204: 5.14.2.1</td>
</tr>
<tr>
<td>Hosting Event for Donors/Non-employees Contributing to University-Related Business Activity</td>
<td>Supervisor</td>
<td>204: 5.14.2.2</td>
</tr>
<tr>
<td>Hosting for Faculty / Staff Recruitment</td>
<td>Dean / Director</td>
<td>204: 5.30.1</td>
</tr>
<tr>
<td>Retirement/Going Away Receptions for Employees and On-Campus Light Refreshments Only</td>
<td>Supervisor</td>
<td>204: 5.18.1</td>
</tr>
<tr>
<td>Staff Meeting Light Refreshments(^3)</td>
<td>Supervisor</td>
<td>204: 5.13.1.2</td>
</tr>
<tr>
<td>Institution Recognition / Academic Programs</td>
<td>Dean or Director</td>
<td>204: 5.13.1.3</td>
</tr>
<tr>
<td>Student Recruiting Purposes</td>
<td>Associate VP / Dean</td>
<td>204: 5.19.2</td>
</tr>
<tr>
<td>University Business Meeting or University Sponsored Employee Event (Employees Only)</td>
<td>Second Level</td>
<td>204: 5.13.1.1</td>
</tr>
<tr>
<td>Yearly Faculty or Staff Social</td>
<td>Vice President</td>
<td>204: 5.15.1</td>
</tr>
<tr>
<td>Major Charitable Events</td>
<td>Vice President</td>
<td>204: 5.14.1</td>
</tr>
</tbody>
</table>

Additional Restrictions as Outlined in UVU Policy 204

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\(^3\) Light refreshments constitute reasonable person standards. This is not a meal.
CARDHOLDER REVIEW
You must review and reconcile your monthly bank statements sent to your mail stop by U.S. Bank. Each month you must verify the following:

- All appropriate documentation is attached for each transaction, including an itemized receipt and if unclear, the business purpose for each purchase.
- All required approvals are attached to the corresponding receipts.
- No Utah State sales tax has been paid.
- No fraudulent charges have been charged to the P-Card.
- No personal purchases have been charged to the P-Card.

Following your reconciliation and review, you should sign the bank statement and deliver the bank statement, along with all documentation for the month, to your supervisor for review and signature.

BUSINESS PURPOSE
Each P-card purchase must be for a UVU business purpose that answers the question: **How does this purchase benefit UVU?** The business purpose of each transaction should be clearly evident from the transaction's documentation. If the business purpose is unclear, it is your responsibility to include sufficient explanatory information on each transaction's documentation. We recommend you use the Transaction Log Form available on the P-Card website.

SUPERVISOR REVIEW
Your supervisor must review your monthly statement and attached documentation and verify the following:

- Each transaction was authorized.
- Each transaction has a legitimate business purpose.
- Proper documentation is attached for each transaction.
- All transactions are in compliance with UVU and departmental policy and procedures.

Once your supervisor has determined that all transactions are properly documented and in compliance, your supervisor should then sign the bank statement. By signing the statement, your supervisor is confirming that all transactions were authorized and have sufficient documentation. Your supervisor then returns all documentation to you to store for future audit.

STORING DOCUMENTATION
Once the statement and receipts have been reconciled and reviewed by you and your supervisor, the records should be securely stored for future audit.

All P-Card transaction documentation must be stored for seven years (the current fiscal year plus the previous six), per Utah State guidelines. You are tasked with storing your individual documentation. If you change departments or leave UVU, deliver all relevant P-Card documentation to the Purchasing Card Office.
## TRANSACTION DOCUMENTATION LIFE CYCLE

<table>
<thead>
<tr>
<th>Daily</th>
<th>Monthly</th>
<th>Fiscally</th>
<th>7 Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Save all transaction receipts &amp; approvals</td>
<td>Cardholder reconciles bank statement &amp; signs</td>
<td>Supervisor reviews bank statement &amp; signs</td>
<td>Submit all documentation to the P-Card office for audit</td>
</tr>
</tbody>
</table>

## APPROVALS

Any obtained approvals must be in writing, and attached to the appropriate transaction receipt. Emails, or printable forms available on the P-Card website, are acceptable types of written approval. Types of required approvals for purchases include:

- Vice President
- Dining Services
- Printing Services
- Infrastructure
- Marketing
- Varied levels of food approvals
- Other approvals as directed by Procurement and Contract Services

## BLANKET APPROVALS

Unless a permanent (blanket) exception is granted, approvals for events and purchases are specific to that event or purchase. If your scheduling changes, please obtain an updated approval to reflect the correct dates of the event. If your approval is a blanket approval, please be sure your documentation refers to this.

For auditing purposes, blanket approvals are reviewed annually; if you have a blanket approval, please include a copy of it in your P-Card documentation when you deliver your P-Card materials for audit.

## CHAIN OF COMMAND

Please follow your chain of command when receiving approvals for your P-Card transactions. For administrative purposes, the Chain of Command is your reporting line, starting with your supervisor, following the organizational chart found in Banner. This may include multiple supervisors to include the responsible party for the index and Vice President over your department.

## SECOND LEVEL APPROVAL

Second level approval is necessary with some food events. The second level is always the direct supervisor above the responsible party for the index tied to the respective P-Card. For instance, if John’s P-Card is tied to an index for which Jane is the responsible party, John must seek Jane’s supervisor’s approval to satisfy the second level approval requirement.

## AUDIT PROCESS
All purchasing cards will be audited at least once a year. When an audit begins, you will receive an email requesting all documentation for a specified time frame. The Purchasing Card Office will indicate a due date for which the documentation must be submitted. If the documentation is not delivered to the Purchasing Card Office on time, your card may be suspended until the audit is complete.

Documentation will be audited for compliance with University policies, procedures, and the guidelines contained in this manual. You will receive two reports during your audit process: A Preliminary Audit Report and a Final Audit Report.

**PRELIMINARY AUDIT REPORT**

Following the preliminary audit, a Preliminary Audit Report will be sent to you. It is your responsibility to review the document and reply to the auditor with any corrections prior to the specified due date. The audit will then be finalized.

**FINAL AUDIT REPORT**

A Final Audit Report will be sent to you indicating your P-Card point total and any action that may be required based on the point totals. Your audit report will also be sent to your supervisor for their reference and review. Points are assigned based on violation level as indicated in the table below.

<table>
<thead>
<tr>
<th>150+</th>
<th>IMPROPER CARD USE</th>
</tr>
</thead>
<tbody>
<tr>
<td>• SPLIT TRANSACTIONS</td>
<td></td>
</tr>
<tr>
<td>• PERSONAL PURCHASES</td>
<td></td>
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<tr>
<td>• BLATANT DISREGARD</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>30</th>
<th>MAJOR VIOLATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>• MISSING RECEIPT</td>
<td></td>
</tr>
<tr>
<td>• MISSING PRIOR APPROVAL</td>
<td></td>
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<tr>
<td>• RESTRICTED PURCHASE</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>10</th>
<th>MINOR VIOLATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>• PAYMENT OF SALES TAX</td>
<td></td>
</tr>
<tr>
<td>• MISSING CARDHOLDER / SUPERVISOR SIGNATURE ON BANK STATEMENT</td>
<td></td>
</tr>
<tr>
<td>• MISSING SOFTWARE REGISTRATION</td>
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</tbody>
</table>
**Accumulated Points**

Points are assigned to you not your card(s). It does not matter how many cards you have. The maximum allowable accumulated points for a cardholder is 150. If you have more than one card, the points received during the audit of each card will be combined and assigned to you. All points assessed in an audit will be added to the total accumulated points from other annual audits. This new total will be your accumulated points.

**Reducing Points**

You can reduce your total accumulated points in half by doing one of the following:
- Receiving zero points on a following year’s audit
- Completing a P-Card training (once per year max).

**Exceeding Maximum Points**

*Continually Exceeding 150 Points May Lead to P-Card Revocation at the Purchasing Card Manager’s Discretion.*

Cardholders who exceed the maximum allowable accumulated points of 150 will have their card(s) suspended until they meet the requirements to maintain their P-Card privileges. Point totals between 150 and 300 will be reviewed by the Purchasing Card Manager and a course of action determined at the manager’s discretion.

*Cardholders with Point Totals Over 300 Will Have Their P-Card Suspended and Possibly Removed from the P-Card Program.*