P-CARD PROGRAM

The purpose of the Utah Valley University Purchasing Card (P-Card) program, also sometimes referred to as the Procurement Card or Pro-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.

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 allows the program to flourish to the benefit of UVU, its students, and its employees.

The P-Card is a VISA credit card and is accepted anywhere VISA is accepted. Although U.S. Bank issues the cards in the name of individual employees, P-Cards, corresponding transaction and audit data 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.

POINTS OF CONTACT

Procurement & Contract Services
Mail Stop 188
Auxiliary Building (AX)
1545 W. Business Park Dr.
procurement@uvu.edu
801.863.8301

Purchasing Card Manager
Erin Wilkins
AX 102
pcard@uvu.edu
801.863.7416

Purchasing Card Auditors
AX 108
pcard@uvu.edu
801.863.7223

UVU Travel Card Office
travel@uvu.edu
801.863.8966

U.S. Bank
https://access.usbank.com
24/7 Customer Service: 800.344.5696
24/7 Access Online Help Desk: 877.452.8083
24/7 Fraud Prevention: 800.523.9078
OBTAINING & USING YOUR CARD

OBTAINING A CARD

The P-Card is available to any UVU full-time employee who needs to make small dollar purchases and has approval from their Supervisor and Department Chair/Director. P-Cards are not recommended for part-time or student employees. There is a limit of one P-Card per Employee. If you believe you require more than one card, please contact the P-Card Office.

To request a UVU P-Card, fill out the online application. A DocuSign envelope will be created and sent to your immediate supervisor and your Department Chair/Director. Once the application is completed with the proper approvals, it will be sent to the Purchasing Card Manager to review for accuracy. Once the review is complete, 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 will be required to 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. The Purchasing Card training can also be taken at any time on UVU’s employee training system, UVU Learn.

If your supervisor does not have his/her own P-Card, they will be required to take the online P-Card Supervisor training. The P-Card Manager will advise you if this is required and will invite your supervisor to this training. Your supervisor must complete this training before you may pick up your 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: 12345678
- U.S. Bank SSN: 012345678

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.

1. Click Register Online
2. Organization Short Name: UVU
3. Enter your 16-digit P-Card number
4. Enter your P-Card expiration date
5. Click Register This Account
6. SSN: Enter your UVID with a preceding zero
VISA 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. Store the PIN in a secure location in case it is required by a vendor. If have forgotten your PIN, please call the number on the back of your card and request a PIN reminder.

CARDHOLDER AGREEMENT

You are required to 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 in your name. If you allow another person to have access to your P-Card, you are liable and responsible for any charges made by another person.

RENEWING A CARD

P-Cards expire after four 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. You will be notified via email to collect your renewed P-Card 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 for fraudulent charges.

DAMAGED CARD

If your card is damaged, please contact U.S. Bank at 800.344.5696 to request a replacement card. Do not report your card as lost or stolen if you only need a replacement card. Doing so will result in the bank issuing you a new card number.

CLOSING YOUR CARD

If you no longer want to use your P-Card, please inform the P-Card Manager via email. The P-Card Manager will instruct you on the procedure for closing your card. If you transfer to another department at UVU, please inform the Purchasing Card Manager. If you terminate your employment with UVU, please inform the Purchasing Card Manager promptly and deliver the last 7 years of your P-Card documentation to the Procurement & Contract Services office before your last day of employment. All closed cards will be subject to a Closed Card Audit.
BILLING AND SHIPPING ADDRESSES

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

<table>
<thead>
<tr>
<th>Billing Address</th>
<th>Shipping Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Willy Wolverine</td>
<td>Willy Wolverine</td>
</tr>
<tr>
<td>800 W. University Pkwy</td>
<td>P-Card, MS000</td>
</tr>
<tr>
<td>Orem, UT 84058</td>
<td>1545 W. Business Park Dr.</td>
</tr>
<tr>
<td></td>
<td>Orem, UT 84058</td>
</tr>
</tbody>
</table>

VENDOR BUSINESS ACCOUNTS

You may set up individual accounts in your name with online vendors. 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.

AMAZON

UVU has established a Business Prime account with Amazon. Using the Business Prime account provides the benefit of free shipping on Prime-Eligible orders. This sales tax-exempt account is only to be used for UVU purchases with UVU P-Cards. Personal purchases on this account are not permitted. All UVU employees can access the Amazon Business account by clicking the link under the Purchasing Card section on the Purchasing and Travel page in myUVU.

All items sold by Amazon directly on the Business Prime account are automatically tax exempt. You may not purchase an individual Amazon Prime membership. If you require express shipping faster than the provided Prime shipping benefit, you may add it on a per order basis during checkout.
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. You may only dispute a transaction within 60 days of the transaction date. Be sure to check your statements on a monthly basis for any unfamiliar transactions.

TRANSACTION DECLINES

There are four common reasons why a transaction will decline:

1. Exceeding the monthly cycle limit - monthly cycle limits reset the 6th of each month.
2. Exceeding the single transaction limit - single transactions are limited to $2500.
3. Transaction category restriction - travel and other high-risk categories are blocked by default on the P-Card.
4. Purchase flagged by US Bank as possible fraud - some transactions, such as transactions made online or are made overseas, may be flagged as fraudulent by US Bank’s system. To remove this flag, you will need to call US Bank to confirm the transaction is legitimate.

If you are still unclear as to why your card is declining, first call US Bank using the number on the back of your card. If US Bank cannot provide a satisfactory answer, please contact the P-Card Manager.

SALES TAX

The University, as a state entity, is exempt from Utah state sales tax. 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 transaction that the purchase is not subject to Utah state sales tax. If Utah state sales tax is charged at the point of sale, you should ask the vendor to refund the sales tax.

PERSONAL PURCHASES

Utah State law prohibits the use of public funds for a personal expenditure. 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. Any employee found to have made a personal purchase will be responsible for reimbursement to the University and may be subject to additional discipline.

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.
SPENDING LIMITS

All P-Cards have the following standard monetary limits:

- $2,500 single transaction limit
- $10,000 billing cycle limit

Any transactions exceeding either limit will automatically decline.

SINGLE TRANSACTION LIMIT

Purchases over the single transaction limit should be submitted on a requisition via Wolverine Marketplace. Single transaction limit increases are rarely authorized. Purchasing decisions and plans should not rely on receiving a limit increase. To inquire about a temporary increase to the single transaction limit, email the Purchasing Card Manager regarding the items that need to be purchased and explain why a requisition 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 7th of each month. If the 7th 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.

Temporary billing cycle limit increases must be approved by your Executive (see page 15) and the P-Card Manager.

EXTENDED LIMIT INCREASES

Increases to limits for an extended period of time are done on a limited basis, may not last longer than the current fiscal year, and must be approved by your Executive and the P-Card Manager (see page 15).

SPLIT TRANSACTIONS

The State of Utah Procurement Code prohibits order splitting to avoid established thresholds, including the single transaction limit and the billing cycle limit. State law includes penalties for intentionally splitting a transaction, including criminal penalties and loss of employment.

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 single transaction limit. If the transaction amount might go over the single transaction limit, you should not place the order. For any questionable transactions, please either submit a requisition or contact the Purchasing Card Manager.
### P-CARD RESTRICTIONS

#### RESTRICTED PURCHASES ON THE P-CARD

All transactions must be in compliance with federal and state laws, University policies and procedures, and the guidelines contained in this manual. Because of this, some types of purchases are restricted or limited on P-Cards. The following table is intended to be a reference for cardholders to use when determining what is allowed to be purchased using a P-Card. You are encouraged to read all applicable University policies regarding appropriate purchases and expenditures, especially Policy 204 and its associated Appropriate Expenditure Guidelines.

<table>
<thead>
<tr>
<th>UNAUTHORIZED TRANSACTIONS BY LAW</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Split Transactions</td>
<td>UT Code §63G.6a.2404.3</td>
</tr>
<tr>
<td>Personal Purchases</td>
<td>UT Code §53B:7.1.106</td>
</tr>
<tr>
<td><strong>UVU INAPPROPRIATE PURCHASES</strong></td>
<td><strong>REFERENCE</strong></td>
</tr>
<tr>
<td>Breakroom Supplies</td>
<td>Guideline 1: Sec. IV (10)</td>
</tr>
<tr>
<td>Child Care Expenses</td>
<td>Guideline: Sec. IV (4)</td>
</tr>
<tr>
<td>Flowers for Office Use, Holidays, &amp; other Special Occasions</td>
<td>Guideline: Sec. IV (9)</td>
</tr>
<tr>
<td>Holiday Cards for Intra-Campus Use</td>
<td>Guideline: Sec. IV (12)</td>
</tr>
<tr>
<td>Loans</td>
<td>Guideline: Sec. IV (15)</td>
</tr>
<tr>
<td>Personal Laundry / Dry Cleaning</td>
<td>Guideline: Sec. IV (14)</td>
</tr>
<tr>
<td>Student Scholarships, Grants or Awards for Tuition/ Tuition Waivers</td>
<td>Guideline: Sec. IV (3, 15)</td>
</tr>
<tr>
<td>Towing / Traffic / Parking Tickets &amp; Related Expenses</td>
<td>Guideline: Sec. IV (23)</td>
</tr>
</tbody>
</table>

Table continued on next page.

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1 Refers to Appropriate Expenditure Guidelines
<table>
<thead>
<tr>
<th>RESTRICTED PURCHASES ON THE P-CARD</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audio Visual Equipment Including TVs / Projectors</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Business Cards²</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Computer Desktops / Laptops / Tablets / iPads / Printers / Cellphones</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Construction / Remodeling / Wall Attachments</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Furniture / Furnishings / Lamps / Clocks</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Gasoline / Fuel</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Gift Cards for Employees</td>
<td>Policy 211</td>
</tr>
<tr>
<td>Independent Contractor Payments / Payments to Individuals</td>
<td>Policy 210</td>
</tr>
<tr>
<td>Leases / Rental Agreements / Contracts</td>
<td>Policy 247</td>
</tr>
<tr>
<td>Networking Equipment / Wireless / Switches</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Sponsorships</td>
<td>Guideline: Sec. IV (20)</td>
</tr>
<tr>
<td>Travel Related Expenses</td>
<td>Policy 251</td>
</tr>
<tr>
<td>Vehicles</td>
<td>Guideline: Sec. IV (23)</td>
</tr>
</tbody>
</table>

**PURCHASES REQUIRING PRIOR TRADEMARK/LICENSEING APPROVAL**

<table>
<thead>
<tr>
<th>PURCHASES REQUIRING PRIOR TRADEMARK/LICENSEING APPROVAL</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Items with UVU Logo(s) / Department Logo(s)³</td>
<td>Campus Standards</td>
</tr>
<tr>
<td>Blank Clothing and Blank Promotional/Giveaway Products⁴</td>
<td>Campus Standards</td>
</tr>
</tbody>
</table>

**PURCHASES REQUIRING PRIOR PRINTING SERVICES APPROVAL**

<table>
<thead>
<tr>
<th>PURCHASES REQUIRING PRIOR PRINTING SERVICES APPROVAL</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>External Print Services (Over $500)</td>
<td>Guideline: Sec. IV (19)</td>
</tr>
</tbody>
</table>

**PURCHASES REQUIRING PRIOR EXECUTIVE APPROVAL**

<table>
<thead>
<tr>
<th>PURCHASES REQUIRING PRIOR EXECUTIVE APPROVAL</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcoholic Beverages</td>
<td>Guideline: Sec. IV (1)</td>
</tr>
<tr>
<td>Tickets / Entertainment</td>
<td>Guideline: Sec. IV (21)</td>
</tr>
</tbody>
</table>

**PURCHASES REQUIRING PRIOR VP APPROVAL**

<table>
<thead>
<tr>
<th>PURCHASES REQUIRING PRIOR VP APPROVAL</th>
<th>REFERENCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Social</td>
<td>Guideline: Sec. IV (8)</td>
</tr>
<tr>
<td>Non-professional memberships</td>
<td>Guideline: Sec. IV (17)</td>
</tr>
</tbody>
</table>

See pg. 15 for information on how to obtain and document approvals.

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² Business Cards may be purchased from Printing Services.
³ See page 11 for information on how to obtain Trademark approval.
⁴ See page 11 for information on how to obtain Trademark approval for blank clothing or blank promotional products.
TRADEMARK AND LICENSING APPROVAL

DEFINING INDICIA/LOGO USE

Indicia or logo use is defined as any and all identifiers, which create a connection, association or reference to the University, through means including, but not limited to proprietary designs, trademarks, service marks, trade names, trade dress, logos, logo-graphics, designs, mascots, characters, team names, nicknames, seals, crests, abbreviations, acronyms, geographical names in the appropriate context, slogans, phrases, verbiage, graphics, brand colors, uniforms and equipment designs, distinctive landmarks, patterns, vintage marks, historical marks, subsidiary brands, brand extensions, sounds, music, identifications, and other symbols.

BLANK/UNBRANDED CLOTHING AND GIVEAWAYS

Blank/unbranded clothing and giveaways are defined as those items which do not have any official university branding on them. To correctly serve the University’s purposes in promoting the University’s brand, all clothing and giveaway products purchased, using University funds, should include some form of official University branding on them, where possible. Blank clothing and blank giveaway purchases on the P-Card require prior Trademark-Licensing approval, to ensure the items will meet University purposes.

LICENSING APPROVAL PROCESS: HOW TO GET APPROVAL?

Purchasing blank clothing or items that have University or departmental logo(s) is permitted only with prior Trademark/Licensing approval. This approval should be requested from the Trademark and Licensing Office by first filling out the Product Artwork Approval Form or by emailing trademarks@uvu.edu.

A copy of the Trademark/Licensing approval should be attached with your receipt in Concur. Failure to obtain Trademark/Licensing approval before ordering items may result in P-Card audit points, unlicensed product fines, and confiscated product.

In-stock logoed items, purchased from the UVU Bookstore, do not require prior Trademark/Licensing approval.

PRINTING SERVICES FROM EXTERNAL VENDORS

All print jobs greater than $500 should be coordinated through UVU Printing Services. If Printing Services is unable to accommodate your job, or you need to use a specific vendor, you will need prior approval from Print Services before working with an external vendor. All print jobs that cost less than $500 can be coordinated with an external vendor without prior approval from UVU Printing Services.

ON-CAMPUS EVENTS

If you are intending to purchase food from an off-campus restaurant or vendor for an event on-campus, University policy requires you to first obtain approval from Catering Services.

ANNUAL SOCIAL

Vice President approval is required for a Staff or Faculty social. Purchases made on the P-Card for an annual social require Vice President approval, even if the items purchased are not otherwise restricted. If items normally require Executive approval (Tickets/Entertainment) they will require Vice President approval when associated with an annual social. Socials are limited to one per year, per organizational unit.
TRANSACTION DOCUMENTATION

ITEMIZED RECEIPT

You must always obtain documentation, such as a receipt, from each vendor detailing each transaction. Documentation should always include the following information:

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

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

ACCEPTABLE DOCUMENTATION

Acceptable transaction documentation includes but is not limited to:

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

Almost all vendors should be able to provide itemized transaction documentation. In the rare instance where a vendor cannot provide an itemized receipt, it is your responsibility to provide a list of items purchased with their unit prices.

BUSINESS PURPOSE

Each transaction must be related to an appropriate business purpose that answers the question: How does this purchase benefit UVU? If the business purpose isn’t inherently clear from the receipt or other documentation, it is your responsibility to include sufficient explanatory information for each transaction or item. Business purposes should be written in such a way that an individual, unfamiliar with your position or department, can understand how the purchase benefits the university. Please try to refrain from using uncommon acronyms, generalized categories of purchases, etc.
TRANSACTION RECONCILIATION

**CONCUR**

The Purchasing Card reconciliation process must be done through Concur. The Concur platform allows you to upload digital copies of your receipts for each transaction and electronically submit an Expense Report for further review and approval. You are required to submit an Expense Report for every month in which you have a P-Card transaction. Concur will automatically generate an Expense Report for you. Expense Reports are considered overdue if they are not submitted by one month after the end of the Expense Report month (see timeline example below). Concur will send you an email at the end of the Expense Report month inviting you to reconcile your transactions, as well as multiple reminders up until the report due date.

**LATE EXPENSE REPORTS**

Cardholders who fail to submit an Expense Report within one month from the last day of the Expense Report month will be assessed 30 points for the late Expense Report. Please don’t let this happen! Cardholders should develop the habit of timely reconciling their transactions on a monthly basis.

**QUARTER CLOSE**

In order to ensure that all P-Card purchases report to the appropriate Banner Index by the end of every quarter, Expense Reports must be submitted in a timely manner. All pending Expense Reports must be submitted for approval prior to the quarter financial deadline (Oct 31 for July-Sept reports; Jan 31 for Oct-Dec reports; April 30 for Jan-Mar reports; middle of July for April-June reports). Any cardholders with overdue Expense Reports at the end of the financial quarter deadline may have their P-Card privileges suspended.

**CONCUR EXPENSE REPORT MONTH VS US BANK BILLING CYCLE**

Concur is set up to collect your P-Card purchases and automatically assign these purchases to an Expense Report. Each Concur Expense Report will align with the calendar month. US Bank’s Billing Cycle runs from the 7th of the month to the 6th of the following month. Because your Concur Expense Report dates will not match the Bank’s Billing Cycle dates, your Expense Report total may be different from your card’s monthly billing cycle total. When tracking cycle card limits, please use US Bank’s total instead of Concur’s.

<table>
<thead>
<tr>
<th>EXPENSE REPORT LIFE CYCLE</th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>July 1 – July 31</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cardholder makes purchases throughout the month.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>July 31</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>August 31</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>July Expense Report is due.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>September 1</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>July Expense Report is overdue. 30 points assessed for late report.</td>
<td></td>
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</tr>
</tbody>
</table>
CARDHOLDER REVIEW

You must review and reconcile your monthly Expense Reports in Concur each month. Concur Expense Reports are due one month after the close of a specific cycle. Every month you must verify the following:

- All appropriate documentation is attached for each transaction, including an itemized receipt.
- All required approvals are attached to the corresponding transaction.
- The correct Expense Type has been selected for each transaction.
- A Banner Index has been provided for each transaction.
- 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 submit the Expense Report. Concur will send the Expense Report to your supervisor for review.

SUPERVISOR REVIEW

Your supervisor must review your monthly Expense Report and attached documentation and certify the following:

- Each transaction was authorized.
- Each transaction has a business purpose.
- Proper documentation, including approvals, 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, your supervisor should then approve the Expense Report. By approving your Expense Report, your supervisor is confirming that all transactions were authorized and have sufficient documentation. Your Expense Report will then move on to the next approver.

INDEX RESPONSIBLE PARTY REVIEW

Each transaction must also be approved by the Index Responsible party for the Banner Index that the transaction has been allocated to. If your Supervisor is also the Index Responsible Party, then this second approval will not be required. The Index Responsible Party should review the Expense Report ensuring that they approve of each transaction that has been allocated to their index. Once the Index Responsible Party approves, your Concur Expense Report will be sent to the Purchasing Card Office to review and audit.

TRANSACTION DOCUMENTATION LIFE CYCLE

<table>
<thead>
<tr>
<th>Daily</th>
<th>Monthly</th>
<th>Monthly</th>
</tr>
</thead>
<tbody>
<tr>
<td>Save all transaction receipts &amp; approvals</td>
<td>Cardholder reconciles Expense Report and Submits</td>
<td>Supervisor reviews Expense Report and Approves</td>
</tr>
</tbody>
</table>
APPROVALS

Any required approvals must be in writing and attached to the appropriate transaction on your Concur Expense Report. Emails or approval forms (available on the P-Card website) are acceptable types of written approval. Types of required approvals for purchases include:

- **Executive Approval** - Approval from the first up line executive to the index in the financial organization structure. The administrative positions of university president, senior vice president, vice president, associate vice president, assistant vice president, dean, general counsel, chief of staff, and other identified chief executive officers are designated as executive positions at Utah Valley University.
- **Vice President Approval** – Approval from one of the eight divisional Vice Presidents.
- **Trademark Approval** – Approval from Trademarks/Licensing Office
- **Printing Services Approval** – Approval from Printing Services

If you are unsure who you should be seeking approval from for transactions that require it, please consult with your supervisor.

Single approvals for purchases are specific to that purchase. If your scheduling or plans change for a purchase, please obtain an updated approval to reflect the correct dates of an event, type of purchase, approved amount, etc.

ANNUAL EXTENDED APPROVALS

If you will be making many purchases requiring the same approval, you may seek an extended approval from the appropriate approver. These approvals are valid until June 30 of the fiscal year in which they are obtained. They may be renewed annually. It is your responsibility to ensure that your approval is accurate, up to date, and applicable to your transactions before making a purchase and submitting an Expense Report.

If you have an annual approval, please submit a copy of the approval to each transaction on your Concur Expense Report.

DOCUMENT RETENTION

All transaction documentation must be stored for seven years (current fiscal year plus previous six years) per state document storage guidelines. You are tasked with storing your individual documentation. Physical copies of receipts and bank statements for transactions made prior to October 2019 should be retained by you. Expense Reports submitted electronically through Concur after October 7, 2019 will be stored electronically for you. If you close your card for any reason, you should bring all your past documentation for the card to the Procurement and Contract Services office.
AUDIT

You are required to reconcile and submit your Expense Report monthly through Concur. You will receive an email from Concur each month reminding you to reconcile your transactions and submit your Expense Report. If your Expense Report is not submitted within one month after you receive this email, you will be assessed 30 points. If you have any overdue expense reports at the end of the fiscal quarter, your P-Card may be disabled.

The Purchasing Card Office will review your submitted Expense Reports monthly. Your Expense Report will be audited for compliance with University policies, procedures, and the guidelines contained in this manual. Instances of non-compliance are assigned points. If you receive too many points, you may lose your P-Card privileges. See additional information below.

RETURNED EXPENSE REPORTS

Following the Purchasing Card Office’s initial review of your Expense Report, they will either process and finalize your report or return it to you for further review. The returned Expense Report might contain follow-up questions from the auditor, require additional information about certain transactions, or highlight transactions missing documentation. It is your responsibility to review the auditor’s comments and resubmit the Expense Report with any corrections or information.

ACCUMULATED POINTS

Points are assigned to you, the cardholder, not your card. The maximum allowable accumulated points for a cardholder is 150. All points assessed in an Expense Report audit will be added to the total accumulated points from past audits. This new total will be your accumulated points.

<table>
<thead>
<tr>
<th>150+ IMPROPER CARD USE</th>
<th>30 VIOLATIONS</th>
<th>10 VIOLATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Blatant Disregard</td>
<td>• Missing Itemized Receipt</td>
<td>• Post Approval Received</td>
</tr>
<tr>
<td>• Personal Purchases</td>
<td>• Missing Prior Approval</td>
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<tr>
<td>• Split Transactions</td>
<td>• Restricted Purchase</td>
<td></td>
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<td></td>
<td>• Late Expense Report</td>
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REDUCING POINTS

You can reduce your total accumulated points by half by doing one of the following:

- Receiving zero points on 6 consecutive Expense Reports.
- Completing a P-Card training (once per fiscal year)

P-Card Training can either be done online through UVU Learn or in-person. If an in-person training is preferred, please reach out to the Purchasing Card Manager to schedule a time.
EXCEEDING MAXIMUM POINTS

Cardholders who exceed the maximum allowable accumulated points of 150 will have their card disabled until they meet the requirements to maintain their P-Card privileges. Continually exceeding 150 points may lead to permanent revocation of P-Card privileges.

Point totals over 300 will be reviewed by the Purchasing Card Manager, the employee’s supervisor, and the Director of Procurement and Contract Services to determine the best course of action, including possible permanent loss of P-Card privileges.